

Exhibit A

CPT UPCODING INITIAL EXAM				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	CPT CODE
03415449	Roth	Khim	11/25/00	99204
03419107	Sareth	Heang	02/18/01	99204
03445147	Phamaro	Uong	05/10/01	99204
03445702	Michael	Pho	05/28/01	99204
03411511	Sareth	Nuon	05/22/01	99204
03448910	Sunnak	Chiv	08/14/01	99204
03448910	Vandary	Seng	08/14/01	99204
03448910	Muth	Seng	08/14/01	99204
03448910	Sivinary	Seng	08/14/01	99204
03456762	Pamela	Nou	09/06/01	99204
03456832	Dalin	Ou	09/08/01	99204
03456832	Michael	Soum	09/08/01	99204
03457313	Tim	Ouen	09/22/01	99204
03459630	It	Toun	11/26/01	99204
03461410	Sarath	Ros	01/15/02	99204
03467477	Pholla	Long	02/07/02	99204
03467477	Volak	Neang	02/07/02	99204
03462771	Cheatra	So	02/24/02	99204
03469203	Rick (Kimsat)	Ban	03/29/02	99204
03469203	At	Ban	03/29/02	99204
03469371	Savan	Vat	04/04/02	99204
03469510	Sokhan	Bum	04/07/02	99204
03464524	Melody	Seng	04/23/02	99204
03470133	Bunkeath	Meng	04/19/02	99204
03470133	Rochenna	Sim	04/19/02	99204
03464524	Jerry	Seng	04/23/02	99204
03464524	Mom	Sok	04/23/02	99204
03465736	Chanda	Kong	06/04/02	99204
03465736	Chhang	Kang	06/04/02	99204
03473966	Diane	Melo	07/15/02	99204
03474153	Phyrun	Chhim	07/18/02	99204
03475016	Song	Taing	08/03/02	99204
03479077	Khammoune	Panya	09/07/02	99204
03479077	Kongkeo	Phomphipak	09/07/02	99204
03485151	Ron	Phay	09/16/02	99204
03485151	Susie	Soeun	09/16/02	99204
03486571	Sovanna	Uy	09/18/02	99204
03486571	Lath	Uy	09/18/02	99204

CPT UPCODING INITIAL EXAM

CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	CPT CODE
03485991	Ly	Chan	10/02/02	99204
03485991	Pheakdey	Sok	10/02/02	99204
03449560	Morn	Samith	10/05/02	99204
03486642	Den	Tith	10/16/02	99204
03486647	Vich	Lam	10/16/02	99204
03486795	Savonn	Yonn	10/19/02	99204
03420777	Khen	Khut	04/01/01	99204
03459630	Hun	Hum	11/26/01	99204
03459630	Jim	Bun	11/26/01	99204
03459630	Tuy	Pei	11/26/01	99204
03326411	Hang	Tran	01/09/98	99205
03326411	Nguyet	Nguyen	01/09/98	99205
03374831	Sokea	Un	07/18/98	99205
03374831	Saroeun	Sim	07/18/98	99205
03374831	Saroeut	Roum	07/18/98	99205
03374831	Sendy	Un	07/18/98	99205
03331518	Tut	Hok	09/11/98	99205
03379614	Nikki	Kim	10/21/98	99205
03381790	Sokcheath	Prak	12/14/98	99205
03381790	Sophalla	Chum	12/14/98	99205
03381790	Sophaly	Chum	12/14/98	99205
03421674	April	Thanongsinh	01/08/99	99205
03425856	Oeun	Tim	05/16/99	99205
03425856	Timmy	Tim	05/16/99	99205
03425232	Emmy	Vann	04/25/99	99205
03425232	Naravuth	Mak	04/25/99	99205
03425232	Narayuth	Mak	04/25/99	99205
03425232	Sandy	Mak	04/25/99	99205
03341477	Phally	Lang	10/29/99	99205
03432698	Peou	Ing	11/09/99	99205
03438972	Angela	Mejia	01/14/00	99205
03438972	Juan	Disla	01/14/00	99205
03436611	Lan	Lim	02/19/00	99205
03439611	Sokhan	Yang	05/19/00	99205
03440595	Sarin	Chhay	06/15/00	99205
03447628	Samnang	Ngeth	06/25/00	99205
03447628	Veasna	Ngeth	06/25/00	99205
03391026	Uyen	Le	07/26/00	99205
03392271	Radet	Yem	08/29/00	99205
03413857	Dou	Narith	08/30/00	99205

CPT UPCODING INITIAL EXAM

CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	CPT CODE
03402742	Sacha	Tang	09/08/00	99205
03402742	Viphearea	Srey	09/08/00	99205
03402742	Wilson	Douangchack	09/08/00	99205
03403606	Margarita	Pina	10/06/00	99205
03414287	Doeun	Uy	10/25/00	99205
03414660	Ouk	Ti	11/01/00	99205
03414287	Knamsing	Khammanivong	10/25/00	99205
03415264	Bin	Suon	11/18/00	99205
03415264	Ngeth	Soeung	11/18/00	99205
03415524	Eath	Keo	11/26/00	99205
03415760	Savy	Moun	11/26/00	99205
03415432	Sarith	Bou	11/25/00	99205
03415524	Sophoeun	Kong	11/26/00	99205
03415432	Sarunn	Vorn	11/25/00	99205
03417806	Nhem	Ngeth	01/20/01	99205
03417806	Hoeurn	Men	01/20/01	99205
03418795	Lysabad	Bo	02/11/01	99205
03418795	Punlork	Sar	02/11/01	99205
03418795	Samantha	Mao	02/11/01	99205
03418795	Samban	Bo	02/11/01	99205
03418795	Sambath	Bo	02/11/01	99205
03418795	Sambun	Sar	02/11/01	99205
03418926	Nikki	Kim	02/13/01	99205
03442397	Thanh	Som	02/17/01	99205
03419107	Cang	Keo	02/18/01	99205
03419107	Khawaii	Sok	02/18/01	99205
03419107	Kim	Neang	02/18/01	99205
03408504	Samnang	Khut	02/23/01	99205
03408504	Kevin	Meas	02/23/01	99205
03444156	Anirut	Khuanphat	03/06/01	99205
03420777	Sart	Sok	04/01/01	99205
03420810	Bin	Real	04/02/01	99205
03420810	Nickie	Phan	04/02/01	99205
03420777	Oeun	Men	04/01/01	99205
03445147	Sophea	Um	05/10/01	99205
03445338	Phyrun	Chhim	05/16/01	99205
03445338	Ratha	So	05/16/01	99205
03448741	Katie	Duong	08/06/01	99205
03456762	Saroeun	Hou	09/06/01	99205
03457321	Sunnhak	Chiv	09/21/01	99205

CPT UPCODING INITIAL EXAM				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	CPT CODE
03461410	Bunthy	Chantha	01/15/02	99205
03467194	Paul	Taylor	01/30/02	99205
03467477	Samnang	San	02/07/02	99205
03462436	Ry	Chhaim	02/13/02	99205
03462436	Sar	Chhean	02/13/02	99205
03439668	Veun	Long	05/22/00	99205
03467477	Sophinnary	Ung	02/07/02	99205
03468665	Samnang	Ngeth	03/15/02	99205
03468665	Sitha	Mam	03/15/02	99205
03468665	Sitha	Ngeth	03/15/02	99205
03468725	Krapomroth	Khim	03/18/02	99205
03468725	Phoeun	Sam	03/18/02	99205
03468725	Sophay	Porth	03/18/02	99205
03469757	Khon	Lay	04/15/02	99205
03465736	Phala	Phoun	06/04/02	99205
03438972	Angela	Mejia	01/14/00	99214
03415264	Ngeth	Soeung	11/18/00	99214
03420810	Nickie	Phan	04/02/01	99214
03467477	Pholla	Long	02/07/02	99214
03439668	Veun	Long	05/22/00	99214
03469757	Khon	Lay	04/15/02	99214
03464524	Jerry	Seng	04/23/02	99214
03464524	Mom	Sok	04/23/02	99214
03479077	Kongkeo	Phomphipak	09/07/02	99214
03485151	Ron	Phay	09/16/02	99214
03485151	Susie	Soeun	09/16/02	99214
03486571	Lath	Uy	09/18/02	99214
03485991	Ly	Chan	10/02/02	99214
03485991	Pheakdey	Sok	10/02/02	99214
03449560	Morn	Samith	10/05/02	99214
03486642	Den	Tith	10/16/02	99214
03486647	Vich	Lam	10/16/02	99214
03480962	Chea	Theng	11/18/02	99214
03481235	Sally	Kong	11/27/02	99214
03481654	Mao	Ngeth	12/13/02	99214
03481654	Nhoeun	Hem	12/13/02	99214
03481722	Sarom	Him	12/12/02	99214
03482803	Thaverei	Veuk	01/21/03	99214

03482803	Sareth	Veuk	01/21/03	99214
03483246	Phath	Sim	02/07/03	99214
03483838	Sokean	Phlong	02/14/03	99214
03483838	Brandon	Ouer	02/14/03	99214
03504615	Kimsan	Mom	06/07/03	99214
03510448	Samnang	Sok	07/26/03	99214
03510448	Sophannara	Eang	07/26/03	99214
03508820	Katherine	Mam	08/12/03	99214
03508820	Linda	Nuth	08/12/03	99214
03508820	Kimsat	Nuth	08/12/03	99214
03513997	Chareth	Rath	10/27/03	99214
03513997	Kristina	Rath	10/27/03	99214
03513997	Saleen	Phan	10/27/03	99214
03530556	Ken	Truong	12/10/03	99214
03532767	Demetri	Molina	01/10/04	99214
03532767	Robert	Delavalle	01/10/04	99214
03532353	Pat	Song	01/03/04	99214
03533438	Michael	Inthabane	01/19/04	99214
03536789	Savy	Vong	03/16/04	99214
03540127	Sam	Sok	05/14/04	99214
03532767	Alma	Carrasquillo	01/10/04	99214
03504357	Sokhon	Sem	06/03/03	99214
03511086	Morn	Samith	09/18/03	99214
03415432	Sophal	Phan	11/25/00	99214
03487016	Rida	Chum	10/23/02	99214
03487193	Sakun	Sam	10/26/02	99214
03500338	Jimmy	Rom	03/24/03	99214
03500338	John	Rom	03/24/03	99214
03500338	Kong	Liv	03/24/03	99214
03500623	Channak	Phal	03/28/03	99214
03506013	Sokunthea	Eang	06/12/03	99214
03505976	Keo	Kothpratoum	06/28/03	99214
03505976	Vanta	Phanthanousinh	06/28/03	99214
03506712	John	Rom	07/11/03	99214
03506712	Liv	Kong	07/11/03	99214
03514331	Chhat	Phim	11/07/03	99214
03425856	Oeun	Tim	05/16/99	99215
03459630	Tuy	Pei	11/26/01	99215
03381790	Sophalla	Chum	12/14/98	99214
03425232	Emmy	Vann	04/25/99	99214
03425232	Narayuth	Mak	04/25/99	99214
03341477	Phally	Lang	10/29/99	99214
03438972	Angela	Mejia	01/14/00	99214
03438972	Juan	Disla	01/14/00	99214

03439611	Sokhan	Yang	05/19/00	99214
03391026	Uyen	Le	07/26/00	99214
03392271	Radet	Yem	08/29/00	99214
03402742	Sacha	Tang	09/08/00	99214
03402742	Viphearea	Srey	09/08/00	99214
03414287	Doeun	Uy	10/25/00	99214
03414660	Ouk	Ti	11/01/00	99214
03414287	Knamsing	Khammanivong	10/25/00	99214
03415524	Eath	Keo	11/26/00	99214
03415760	Savy	Moun	11/26/00	99214
03415432	Sarunn	Vorn	11/25/00	99214
03415449	Roth	Khim	11/25/00	99214
03417806	Nhem	Ngeth	01/20/01	99214
03417806	Hoeurn	Men	01/20/01	99214
03442397	Thanh	Som	02/17/01	99214
03419107	Cang	Keo	02/18/01	99214
03419107	Khawaii	Sok	02/18/01	99214
03419107	Kim	Neang	02/18/01	99214
03444156	Anirut	Khuanphat	03/06/01	99214
03420777	Sart	Sok	04/01/01	99214
03420777	Oeun	Men	04/01/01	99214
03445147	Phamaro	Uong	05/10/01	99214
03445147	Sophea	Um	05/10/01	99214
03445338	Phyrun	Chhim	05/16/01	99214
03445338	Ratha	So	05/16/01	99214
03411511	Sareth	Nuon	05/22/01	99214
03448910	Vandary	Seng	08/14/01	99214
03456762	Pamela	Nou	09/06/01	99214
03456762	Saroeun	Hou	09/06/01	99214
03456832	Dalin	Ou	09/08/01	99214
03456832	Michael	Soum	09/08/01	99214
03457321	Sunnhak	Chiv	09/21/01	99214
03459630	It	Toun	11/26/01	99214
03467477	Samnang	San	02/07/02	99214
03462436	Sar	Chhean	02/13/02	99214
03462771	Nheop	So	02/24/02	99214
03468665	Samnang	Ngeth	03/15/02	99214
03468665	Sitha	Mam	03/15/02	99214
03468665	Sitha	Ngeth	03/15/02	99214
03469203	Rick (Kimsat)	Ban	03/29/02	99214
03469203	At	Ban	03/29/02	99214
03470133	Bunkeath	Meng	04/19/02	99214
03470133	Rochenna	Sim	04/19/02	99214
03465736	Chanda	Kong	06/04/02	99214

03465736	Chhang	Kang	06/04/02	99214
03465736	Phala	Phoun	06/04/02	99214
03475016	Song	Taing	08/03/02	99214
03486571	Sovanna	Uy	09/18/02	99214
03487193	Sophannee	Uy	10/26/02	99214
03510448	Sophannara	Eang	07/26/03	99214
03513997	Vongdeaone	Khiaosoth	10/27/03	99214
03532767	Robert	Delavalle	01/10/04	99214
03381790	Sophaly	Chum	12/14/98	99215
03382948	Saroeun	Chhan	02/02/99	99215
03425856	Timmy	Tim	05/16/99	99215
03425232	Naravuth	Mak	04/25/99	99215
03425232	Sandy	Mak	04/25/99	99215
03436611	Lan	Lim	02/19/00	99215
03413857	Dou	Narith	08/30/00	99215
03415264	Ngeth	Soeung	11/18/00	99215
03418795	Lysabad	Bo	02/11/01	99215
03418795	Punlork	Sar	02/11/01	99215
03418795	Samantha	Mao	02/11/01	99215
03418795	Samban	Bo	02/11/01	99215
03418795	Sambath	Bo	02/11/01	99215
03418795	Sambun	Sar	02/11/01	99215
03418926	Nikki	Kim	02/13/01	99215
03408504	Kevin	Meas	02/23/01	99215
03420810	Bin	Real	04/02/01	99215
03420810	Nickie	Phan	04/02/01	99215
03448910	Muth	Seng	08/14/01	99215
03448910	Sivinary	Seng	08/14/01	99215
03461410	Sarath	Ros	01/15/02	99215
03462771	Paulika	So	02/24/02	99215
03462771	Phaectra	So	02/24/02	99215
03462771	Savuth	Phan	02/24/02	99215
03468725	Krapomroth	Khim	03/18/02	99215
03468725	Phoeun	Sam	03/18/02	99215
03468725	Sophay	Porth	03/18/02	99215
03469757	Khon	Lay	04/15/02	99215
03464524	Melody	Seng	04/23/02	99215
03464524	Jerry	Seng	04/23/02	99215
03464524	Mom	Sok	04/23/02	99215
03504615	Vanneck	Chea	06/07/03	99215
03505976	Keo	Kothpratoum	06/28/03	99215
03505976	Vanta	Phanthanousinh	06/28/03	99215
03510448	Kim	Sambath	07/26/03	99215
03510448	Samnang	Sok	07/26/03	99215

03508820	Katherine	Mam	08/12/03	99215
03513997	Chareth	Rath	10/27/03	99215
03513997	Kristina	Rath	10/27/03	99215
03530556	Ken	Truong	12/10/03	99215
03532767	Demetri	Molina	01/10/04	99215
03532353	Pat	Song	01/03/04	99215
03504357	Sokhon	Sem	06/03/03	99215
03415432	Sophal	Phan	11/25/00	99215

Exhibit B

CLAIM NO.	CLAIMANT/PATIENT	DATE OF LOSS
03526598	Sokhira Yang	05/06/05
03528572	Viengkhone Khammanivong	06/18/05
03544179	Marina Non	07/14/04
03544179	Mith Non	07/14/04
03544179	Rada Non	07/14/04
03544179	Savet Non	07/14/04
03547961	Jennifer Hell	09/04/04
*Z3022185	Lim Seng	01/17/06
*03584069	Kimbum Kam	10/15/05
*Z3022185	Sarunn Vorn	01/17/06
03549524	Thorng Ream	10/02/04

* Demonstrates defendants' continued defiance of applicable law and regulation even after the commencement of the case at bar in August, 2005.

Exhibit C

CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	D.O.L	D.O.E	CPT	RECIPE OF FIRST SPINE TREATMENT			RE- EXAM DATE	RE- EXAM DELAY IN EXCESS OF 25 DAYS
						UPC CODES	SMT TX IN EXCESS OF 20	HEAT TX IN EXCESS OF 15		
							OF 15	OF 15		
03379614	Nikki	Kim	10/21/98	10/26/98	99205	45	22	22	11/23/98	27
03445702	Michael	Pho	05/28/01	05/29/01	99204	38	24	24	06/26/01	27
03467477	Volak	Neang	02/07/02	02/12/02	99204	21	20	21	03/13/02	28
03467477	Samnang	San	02/07/02	02/11/02	99205	40	22	22	03/12/02	28
03436611	Lan	Lim	02/19/00	02/22/00	99205	41	27	27	03/22/00	28
03447628	Samnang	Ngeth	06/25/00	06/28/00	99205	41	41	29	07/27/00	28
03418795	Punlork	Sar	02/11/01	02/12/01	99205	40	20	20	03/14/01	29
03442397	Thanh	Som	02/17/01	02/19/01	99205	45	21	21	03/21/01	29
03469203	Rick (Kimsat)	Ban	03/29/02	04/01/02	99204	46	21	21	05/01/02	29
03418795	Sambun	Sar	02/11/01	02/12/01	99205	42	23	24	03/14/01	29
03418795	Samban	Bo	02/11/01	02/12/01	99205	37	26	26	03/14/01	29
03479077	Kongkeo	Phomphipak	09/07/02	09/09/02	99204	31	18	18	10/10/02	30
03479077	Khammoune	Panya	09/07/02	09/09/02	99204	45	19	19	10/10/02	30
03470133	Bunkeath	Meng	04/19/02	04/22/02	99204	42	21	21	05/23/02	30
03456762	Pamela	Nou	09/06/01	09/10/01	99204	43	24	25	10/11/01	30
03456762	Saroeun	Hou	09/06/01	09/10/01	99205	42	26	26	10/11/01	30
03419107	Sareth	Heang	02/18/01	02/21/01	99204	22	17	16	03/26/01	32
03419107	Kim	Neang	02/18/01	02/21/01	99205	37	16	18	03/26/01	32
03417806	Hoeurn	Men	01/20/01	01/24/01	99205	38	19	19	02/26/01	32
03419107	Cang	Keo	02/18/01	02/21/01	99205	37	21	19	03/26/01	32
03419107	Khawaii	Sok	02/18/01	02/21/01	99205	45	25	23	03/26/01	32
03462436	Sar	Chhean	02/13/02	02/14/02	99205	41	27	27	03/19/02	32
03485151	Ron	Phay	09/16/02	09/17/02	99204	41	15	15	10/21/02	33
03485151	Susie	Soeun	09/16/02	09/17/02	99204	40	17	17	10/21/02	33
03465736	Phala	Phoun	06/04/02	06/07/02	99205	43	18	18	07/11/02	33
03468665	Sitha	Ngeth	03/15/02	03/19/02	99205	43	19	19	04/22/02	33
03468665	Sitha	Mam	03/15/02	03/19/02	99205	45	21	21	04/22/02	33
03465736	Chhang	Kang	06/04/02	06/07/02	99204	43	22	23	07/11/02	33
03448910	Muth	Seng	08/14/01	08/15/01	99204	40	23	23	09/18/01	33
03486642	Den	Tith	10/16/02	10/16/02	99204	40	24	24	11/19/02	33
03391026	Uyen	Le	07/26/00	07/27/00	99205	40	24	24	08/30/00	33
03411511	Sareth	Nuon	05/22/01	05/29/01	99204	44	24	25	07/02/01	33
03448910	Vandary	Seng	08/14/01	08/15/01	99204	38	25	25	09/18/01	33
03381790	Sokcheath	Prak	12/14/98	12/17/98	99205	46	26	25	01/20/99	33
03464524	Mom	Sok	04/23/02	04/30/02	99204	31	26	26	06/03/02	33
03448910	Sivinary	Seng	08/14/01	08/15/01	99204	40	26	26	09/18/01	33
03464524	Jerry	Seng	04/23/02	04/30/02	99204	29	26	27	06/03/02	33
03447628	Veasna	Ngeth	06/25/00	06/28/00	99205	38	37	29	08/01/00	33
03439611	Sokhan	Yang	05/19/00	05/23/00	99205	40	30	30	06/26/00	33
03473966	Diane	Melo	07/15/02	07/17/02	99204	30	30	31	08/20/02	33

CLAIM NUMBER	RECIPE OF FIRST SPINE TREATMENT										
	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	D.O.L.	D.O.I.E.	CPT	SMT TX IN	HEAT TX IN	EMS TX IN	RE- EXAM	RE- EXAM	
						UPPCODES	EXCESS OF 20	EXCESS OF 15	EXCESS OF 15	DATE	DELAY IN EXCESS OF 25 DAYS
03444156	Anirut	Khuanphat	03/06/01	03/07/01	99205	41	19	20	04/11/01	34	
03457321	Sunnhak	Chiv	09/21/01	09/25/01	99205	42	21	20	10/30/01	34	
03468665	Samnang	Ngeth	03/15/02	03/19/02	99205	45	21	21	04/23/02	34	
03456832	Dalin	Ou	09/08/01	09/10/01	99204	41	22	22	10/15/01	34	
03475016	Song	Taing	08/03/02	08/07/02	99204	42	22	22	09/11/02	34	
03402742	Sacha	Tang	09/08/00	09/25/00	99205	40	25	25	10/30/00	34	
03418795	Samantha	Mao	02/11/01	02/12/01	99205	28	25	26	03/19/01	34	
03418795	Lysabad	Bo	02/11/01	02/12/01	99205	36	26	26	03/19/01	34	
03418795	Sambath	Bo	02/11/01	02/12/01	99205	38	26	26	03/19/01	34	
03462771	Cheatra	So	02/24/02	02/26/02	99204	46	27	26	04/02/02	34	
03438972	Juan	Disla	01/14/00	01/17/00	99205	41	28	27	02/21/00	34	
03467194	Paul	Taylor	01/30/02	02/06/02	99205	25	31	32	03/13/02	34	
03468725	Sophay	Porth	03/18/02	03/19/02	99205	40	17	16	04/24/02	35	
03485991	Ly	Chan	10/02/02	10/02/02	99204	37	17	19	11/07/02	35	
03469203	At	Ban	03/29/02	04/01/02	99204	42	19	19	05/07/02	35	
03413857	Dou	Narith	08/30/00	09/11/00	99205	43	30	30	10/17/00	35	
03485991	Pheakdey	Sok	10/02/02	10/02/02	99204	41	15	15	11/08/02	36	
03420810	Bin	Real	04/02/01	04/10/01	99205	39	21	17	05/17/01	36	
03402742	Viphearea	Srey	09/08/00	09/25/00	99205	42	20	20	11/01/00	36	
03438972	Angela	Mejia	01/14/00	01/17/00	99205	40	28	28	02/23/00	36	
03445147	Sophea	Um	05/10/01	05/14/01	99205	41	17	18	06/21/01	37	
03449560	Morn	Samith	10/05/02	10/07/02	99204	44	22	22	11/14/02	37	
03402742	Wilson	Douangchack	09/08/00	09/25/00	99205	26	24	24	11/02/00	37	
03470133	Rochenna	Sim	04/19/02	04/22/02	99204	43	21	21	05/31/02	38	
03474153	Phyrun	Chhim	07/18/02	07/18/02	99204	42	18	20	08/27/02	39	
03465736	Chanda	Kong	06/04/02	06/07/02	99204	42	21	22	07/17/02	39	
03425232	Narayuth	Mak	04/25/99	07/01/99	99205	37	25	26	08/10/99	39	
03374831	Saroeun	Sim	07/18/98	07/22/98	99205	40	28	28	08/31/98	39	
03408504	Kevin	Meas	02/23/01	02/28/01	99205	32	24	24	04/10/01	40	
03448741	Katie	Duong	08/06/01	08/08/01	99205	29	22	25	09/18/01	40	
03415449	Roth	Khim	11/25/00	12/11/00	99204	34	22	22	01/22/01	41	
03341477	Phally	Lang	10/29/99	11/01/99	99205	47	26	26	12/13/99	41	
03456832	Michael	Soum	09/08/01	09/10/01	99204	40	23	22	10/23/01	42	
03408504	Samnang	Khut	02/23/01	02/28/01	99205	28	23	23	04/12/01	42	
03467477	Sophinny	Ung	02/07/02	03/12/02	99205	24	16	16	04/25/02	43	
03439668	Veun	Long	05/22/00	05/22/00	99205	42	19	19	07/05/00	43	
03468725	Phoeun	Sam	03/18/02	03/19/02	99205	40	23	21	05/02/02	43	
03464524	Melody	Seng	04/23/02	04/20/02	99204	31	26	27	06/03/02	43	
03415264	Bin	Suon	11/18/00	11/18/00	99205	24	21	21	01/02/01	44	
03486571	Sovanna	Uy	09/18/02	09/23/02	99204	21	15	30	11/08/02	45	
03420777	Sart	Sok	04/01/01	04/04/01	99205	38	21	21	05/21/01	46	
03468725	Krapomroth	Khim	03/18/02	03/19/02	99205	41	18	17	05/06/02	47	
03461410	Sarith	Ros	01/15/02	01/16/02	99204	34	21	20	03/05/02	47	
03414287	Knamsing	Khammanivong	10/25/00	11/08/00	99205	40	22	22	12/26/00	47	

RECIPE OF FIRST SPINE TREATMENT											
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	D.O.L.	D.O.I.E.	CPT UPPCODES	SMT TX IN EXCESS OF 20	HEAT TX IN EXCESS OF 15	EMS TX IN EXCESS OF 15	RE- EXAM DATE	RE- EXAM DELAY IN EXCESS OF 25 DAYS	
03461410	Bunthy	Chantha	01/15/02	01/16/02	99205	24	23	24	03/05/02	47	
03331518	Tut	Hok	09/11/98	09/16/98	99205	44	28	29	11/03/98	47	
03445338	Phyrun	Chhim	05/16/01	05/21/01	99205	45	23	23	07/09/01	48	
03414287	Doeun	Uy	10/25/00	11/06/00	99205	43	23	22	12/26/00	49	
03392271	Radet	Yem	08/29/00	08/31/00	99205	41	28	28	10/26/00	55	
03415432	Sarath	Bou	11/25/00	11/27/00	99205	40	20	20	01/23/01	56	
03415432	Sarunn	Vorn	11/25/00	11/29/00	99205	39	23	23	01/25/01	56	
03415760	Savy	Moun	11/26/00	11/27/00	99205	37	19	19	01/25/01	58	
03486647	Vich	Lam	10/16/02	10/17/02	99204	42	20	20	12/17/02	60	
03374831	Sokea	Un	07/18/98	07/22/98	99205	38	17	17	09/24/98	63	
03459630	It	Toun	11/26/01	11/28/01	99204	39	25	25	01/31/02	63	
03445338	Ratha	So	05/16/01	05/22/01	99205	43	24	25	07/27/01	65	
03486795	Savonn	Yonn	10/19/02	10/21/02	99204	40	22	22	01/02/03	72	
03467477	Pholla	Long	02/07/02	02/11/02	99204	47	23	24	04/30/02	77	
03420810	Nickie	Phan	04/02/01	04/10/01	99205	39	21	21	06/28/01	78	
03415264	Ngeth	Soeung	11/18/00	11/18/00	99205	42	22	22	02/08/01	81	
03415524	Sophoeun	Kong	11/26/00	11/29/00	99205	41	25	25	03/08/01	98	
03415524	Eath	Keo	11/26/00	11/24/00	99205	41	26	27	03/09/01	104	
03459630	Tuy	Pei	11/26/01	11/28/01	99204	42	29	29	03/14/02	105	
03414660	Ouk	Ti	11/01/00	11/08/00	99205	39	21	21	02/26/01	109	

Exhibit D

UNWARRANTED SPINAL MANIPULATION				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DOL</u>	<u>NO. OF SPINAL MANIPULATIONS</u>
03532767	Alma	Carrasquillo	01/10/04	20
03467477	Volak	Neang	02/07/02	21
03486571	Sovanna	Uy	09/18/02	21
03481722	Sarom	Him	12/12/02	21
03419107	Sareth	Heang	02/18/01	22
03486571	Lath	Uy	09/18/02	22
03483838	Brandon	Ouer	02/14/03	22
03530556	Ken	Truong	12/10/03	22
03511086	Thea	Soun	09/18/03	22
03415432	Sophal	Phan	11/25/00	22
03500338	John	Rom	03/24/03	23
03415264	Bin	Suon	11/18/00	24
03420777	Oeun	Men	04/01/01	24
03461410	Bunthy	Chantha	01/15/02	24
03467477	Sophinny	Ung	02/07/02	24
03467194	Paul	Taylor	01/30/02	25
03500338	Jimmy	Rom	03/24/03	25
03425232	Sandy	Mak	04/25/99	26
03402742	Wilson	Douangchack	09/08/00	26
03506712	Liv	Kong	07/11/03	26
03403606	Margarita	Pina	10/06/00	27
03487193	Sophannee	Uy	10/26/02	27
03418795	Samantha	Mao	02/11/01	28
03408504	Samnang	Khut	02/23/01	28
03510448	Sophannara	Eang	07/26/03	28
03448741	Katie	Duong	08/06/01	29
03462771	Savuth	Phan	02/24/02	29
03464524	Jerry	Seng	04/23/02	29
03425856	Timmy	Tim	05/16/99	30
03440595	Sarin	Chhay	06/15/00	30
03473966	Diane	Melo	07/15/02	30
03500623	Channak	Phal	03/28/03	30
03532767	Robert	Delavalle	01/10/04	30
03469757	Khon	Lay	04/15/02	31
03464524	Melody	Seng	04/23/02	31
03464524	Mom	Sok	04/23/02	31

UNWARRANTED SPINAL MANIPULATION				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DOL</u>	<u>NO. OF SPINAL MANIPULATIONS</u>
03479077	Kongkeo	Phomphipak	09/07/02	31
03508820	Katherine	Mam	08/12/03	31
03432698	Peou	Ing	11/09/99	32
03408504	Kevin	Meas	02/23/01	32
03513997	Saleen	Phan	10/27/03	33
03415449	Roth	Khim	11/25/00	34
03461410	Sarath	Ros	01/15/02	34
03493502	Diane	Melo	12/08/03	34
03514331	Chhat	Phim	11/07/03	35
03425232	Naravuth	Mak	04/25/99	36
03418795	Lysabad	Bo	02/11/01	36
03462436	Ry	Chhaim	02/13/02	36
03382948	Saroeun	Chhan	02/02/99	37
03425232	Narayuth	Mak	04/25/99	37
03415760	Savy	Moun	11/26/00	37
03418795	Samban	Bo	02/11/01	37
03419107	Cang	Keo	02/18/01	37
03419107	Kim	Neang	02/18/01	37
03485991	Ly	Chan	10/02/02	37
03374831	Sokea	Un	07/18/98	38
03425232	Emmy	Vann	04/25/99	38
03447628	Veasna	Ngeth	06/25/00	38
03417806	Hoeurn	Men	01/20/01	38
03418795	Sambath	Bo	02/11/01	38
03420777	Sart	Sok	04/01/01	38
03445702	Michael	Pho	05/28/01	38
03448910	Vandary	Seng	08/14/01	38
03483246	Phath	Sim	02/07/03	38
03500338	Kong	Liv	03/24/03	38
03374831	Saroeut	Roum	07/18/98	39
03414660	Ouk	Ti	11/01/00	39
03415432	Sarunn	Vorn	11/25/00	39
03420810	Bin	Real	04/02/01	39
03420810	Nickie	Phan	04/02/01	39
03459630	It	Toun	11/26/01	39
03481654	Nhoeun	Hem	12/13/02	39
03506712	John	Rom	07/11/03	39
03374831	Saroeun	Sim	07/18/98	40
03438972	Angela	Mejia	01/14/00	40
03439611	Sokhan	Yang	05/19/00	40

UNWARRANTED SPINAL MANIPULATION				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DOL</u>	<u>NO. OF SPINAL MANIPULATIONS</u>
03391026	Uyen	Le	07/26/00	40
03402742	Sacha	Tang	09/08/00	40
03414287	Knamsing	Khammanivong	10/25/00	40
03415432	Sarath	Bou	11/25/00	40
03418795	Punlork	Sar	02/11/01	40
03445147	Phamaro	Uong	05/10/01	40
03448910	Muth	Seng	08/14/01	40
03448910	Sivinary	Seng	08/14/01	40
03456832	Michael	Soum	09/08/01	40
03467477	Samnang	San	02/07/02	40
03468725	Phoeun	Sam	03/18/02	40
03468725	Sophay	Porth	03/18/02	40
03485151	Susie	Soeun	09/16/02	40
03486642	Den	Tith	10/16/02	40
03486795	Savonn	Yonn	10/19/02	40
03481654	Mao	Ngeth	12/13/02	40
03483838	Sokean	Phlong	02/14/03	40
03532353	Pat	Song	01/03/04	40
03540127	Sam	Sok	05/14/04	40
03420777	Khen	Khut	04/01/01	40
03438972	Juan	Disla	01/14/00	41
03436611	Lan	Lim	02/19/00	41
03447628	Samnang	Ngeth	06/25/00	41
03392271	Radet	Yem	08/29/00	41
03415524	Eath	Keo	11/26/00	41
03415524	Sophoeun	Kong	11/26/00	41
03418926	Nikki	Kim	02/13/01	41
03444156	Anirut	Khuanphat	03/06/01	41
03445147	Sophea	Um	05/10/01	41
03456832	Dalin	Ou	09/08/01	41
03462436	Sar	Chhean	02/13/02	41
03462771	Nheop	So	02/24/02	41
03468725	Krapomroth	Khim	03/18/02	41
03485151	Ron	Phay	09/16/02	41
03485991	Pheakdey	Sok	10/02/02	41
03505976	Vanta	Phanthanousinh	06/28/03	41
03533438	Michael	Inthabane	01/19/04	41
03425856	Oeun	Tim	05/16/99	42
03402742	Viphearea	Srey	09/08/00	42
03415264	Ngeth	Soeung	11/18/00	42

UNWARRANTED SPINAL MANIPULATION				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DOL</u>	<u>NO. OF SPINAL MANIPULATIONS</u>
03418795	Sambun	Sar	02/11/01	42
03456762	Saroeun	Hou	09/06/01	42
03457321	Sunnhak	Chiv	09/21/01	42
03439668	Veun	Long	05/22/00	42
03469203	At	Ban	03/29/02	42
03470133	Bunkeath	Meng	04/19/02	42
03465736	Chanda	Kong	06/04/02	42
03474153	Phyrun	Chhim	07/18/02	42
03475016	Song	Taing	08/03/02	42
03486647	Vich	Lam	10/16/02	42
03487016	Diana	Phanthavong	10/23/02	42
03487016	Rida	Chum	10/23/02	42
03490345	Rithy	Mao	12/26/02	42
03505976	Keo	Kothpratoum	06/28/03	42
03510448	Samnang	Sok	07/26/03	42
03532767	Demetri	Molina	01/10/04	42
03536789	Savy	Vong	03/16/04	42
03459630	Hun	Hum	11/26/01	42
03459630	Tuy	Pei	11/26/01	42
03413857	Dou	Narith	08/30/00	43
03414287	Doeun	Uy	10/25/00	43
03445338	Ratha	So	05/16/01	43
03456762	Pamela	Nou	09/06/01	43
03462771	Paulika	So	02/24/02	43
03468665	Sitha	Ngeth	03/15/02	43
03470133	Rochenna	Sim	04/19/02	43
03465736	Chhang	Kang	06/04/02	43
03465736	Phala	Phoun	06/04/02	43
03480962	Chea	Theng	11/18/02	43
03481235	Sally	Kong	11/27/02	43
03504615	Kimsan	Mom	06/07/03	43
03508820	Linda	Nuth	08/12/03	43
03508820	Kimsat	Nuth	08/12/03	43
03513997	Vongdeaone	Khiaosoth	10/27/03	43
03331518	Tut	Hok	09/11/98	44
03411511	Sareth	Nuon	05/22/01	44
03462771	Phaectra	So	02/24/02	44
03449560	Morn	Samith	10/05/02	44
03513997	Chareth	Rath	10/27/03	44
03504357	Sokhon	Sem	06/03/03	44

UNWARRANTED SPINAL MANIPULATION				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DOL</u>	<u>NO. OF SPINAL MANIPULATIONS</u>
03511086	Morn	Samith	09/18/03	44
03379614	Nikki	Kim	10/21/98	45
03442397	Thanh	Som	02/17/01	45
03419107	Khawaii	Sok	02/18/01	45
03445338	Phyrun	Chhim	05/16/01	45
03468665	Samnang	Ngeth	03/15/02	45
03468665	Sitha	Mam	03/15/02	45
03479077	Khammoune	Panya	09/07/02	45
03513997	Kristina	Rath	10/27/03	45
03381790	Sokcheath	Prak	12/14/98	46
03462771	Cheatra	So	02/24/02	46
03469203	Rick (Kimsat)	Ban	03/29/02	46
03381790	Sophalla	Chum	12/14/98	47
03341477	Phally	Lang	10/29/99	47
03467477	Pholla	Long	02/07/02	47
03504615	Vanneck	Chea	06/07/03	47
03381790	Sophaly	Chum	12/14/98	48
03482803	Thaverei	Veuk	01/21/03	48
03482803	Sareth	Veuk	01/21/03	49
03510448	Kim	Sambath	07/26/03	49
03487193	Sakun	Sam	10/26/02	52

Exhibit E

UNWARRANTED AND EXCESSIVE FIRST SPINE PATIENT VISITS				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>TOTAL VISITS</u>
03483838	Brandon	Ouer	02/14/03	25
03500338	John	Rom	03/24/03	25
03530556	Ken	Truong	12/10/03	25
03467477	Volak	Neang	02/07/02	26
03403606	Margarita	Pina	10/06/00	27
03500338	Jimmy	Rom	03/24/03	27
03415432	Sophal	Phan	11/25/00	27
03461410	Bunthy	Chantha	01/15/02	28
03506712	Liv	Kong	07/11/03	28
03467477	Sophinnary	Ung	02/07/02	29
03402742	Wilson	Douangchack	09/08/00	29
03425232	Sandy	Mak	04/25/99	29
03462771	Nheop	So	02/24/02	30
03487193	Sophannee	Uy	10/26/02	30
03440595	Sarin	Chhay	06/15/00	31
03408504	Samnang	Khut	02/23/01	31
03448741	Katie	Duong	08/06/01	31
03469757	Khon	Lay	04/15/02	31
03506712	John	Rom	07/11/03	31
03425856	Timmy	Tim	05/16/99	32
03467194	Paul	Taylor	01/30/02	32
03464524	Jerry	Seng	04/23/02	32
03532767	Robert	Delavalle	01/10/04	32
03418795	Samantha	Mao	02/11/01	33
03462771	Savuth	Phan	02/24/02	33
03464524	Melody	Seng	04/23/02	33
03479077	Kongkeo	Phomphipak	09/07/02	33
03500623	Channak	Phal	03/28/03	33
03432698	Peou	Ing	11/09/99	34
03464524	Mom	Sok	04/23/02	34
03473966	Diane	Melo	07/15/02	34
03508820	Katherine	Mam	08/12/03	34
03487016	Rida	Chum	10/23/02	35
03510448	Sophannara	Eang	07/26/03	35
03493502	Diane	Melo	12/08/03	35
03468725	Krapomroth	Khim	03/18/02	36
03468725	Sophay	Porth	03/18/02	36

UNWARRANTED AND EXCESSIVE FIRST SPINE PATIENT VISITS				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	TOTAL VISITS
03513997	Saleen	Phan	10/27/03	36
03425232	Emmy	Vann	04/25/99	36
03408504	Kevin	Meas	02/23/01	37
03402742	Sacha	Tang	09/08/00	37
03514331	Chhat	Phim	11/07/03	38
03425232	Naravuth	Mak	04/25/99	38
03402742	Viphearea	Srey	09/08/00	38
03415449	Roth	Khim	11/25/00	39
03485991	Ly	Chan	10/02/02	39
03425232	Narayuth	Mak	04/25/99	39
03439611	Sokhan	Yang	05/19/00	41
03447628	Veasna	Ngeth	06/25/00	41
03415760	Savy	Moun	11/26/00	41
03419107	Cang	Keo	02/18/01	41
03445702	Michael	Pho	05/28/01	41
03448910	Vandary	Seng	08/14/01	41
03448910	Muth	Seng	08/14/01	41
03462436	Ry	Chhaim	02/13/02	41
03481654	Nhoeun	Hem	12/13/02	41
03500338	Kong	Liv	03/24/03	41
03392271	Radet	Yem	08/29/00	42
03419107	Sareth	Heang	02/18/01	42
03419107	Kim	Neang	02/18/01	42
03420810	Bin	Real	04/02/01	42
03469203	At	Ban	03/29/02	42
03483246	Phath	Sim	02/07/03	42
03374831	Sokea	Un	07/18/98	43
03374831	Saroeun	Sim	07/18/98	43
03425856	Oeun	Tim	05/16/99	43
03438972	Angela	Mejia	01/14/00	43
03438972	Juan	Disla	01/14/00	43
03447628	Samnang	Ngeth	06/25/00	43
03391026	Uyen	Le	07/26/00	43
03414660	Ouk	Ti	11/01/00	43
03415432	Sarath	Bou	11/25/00	43
03415432	Sarunn	Vorn	11/25/00	43
03417806	Hoeurn	Men	01/20/01	43
03418795	Samban	Bo	02/11/01	43
03418795	Sambath	Bo	02/11/01	43
03420810	Nickie	Phan	04/02/01	43

UNWARRANTED AND EXCESSIVE FIRST SPINE PATIENT VISITS				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>TOTAL VISITS</u>
03457321	Sunnhak	Chiv	09/21/01	43
03486642	Den	Tith	10/16/02	43
03487193	Sakun	Sam	10/26/02	43
03382948	Saroeun	Chhan	02/02/99	44
03436611	Lan	Lim	02/19/00	44
03414287	Doeun	Uy	10/25/00	44
03414287	Knamsing	Khammanivong	10/25/00	44
03415264	Ngeth	Soeung	11/18/00	44
03415524	Eath	Keo	11/26/00	44
03418926	Nikki	Kim	02/13/01	44
03444156	Anirut	Khuanphat	03/06/01	44
03485991	Pheakdey	Sok	10/02/02	44
03486795	Savonn	Yonn	10/19/02	44
03481654	Mao	Ngeth	12/13/02	44
03532353	Pat	Song	01/03/04	44
03540127	Sam	Sok	05/14/04	44
03415264	Bin	Suon	11/18/00	45
03418795	Lysabad	Bo	02/11/01	45
03418795	Sambun	Sar	02/11/01	45
03445147	Sophea	Um	05/10/01	45
03448910	Sivinary	Seng	08/14/01	45
03456832	Dalin	Ou	09/08/01	45
03439668	Veun	Long	05/22/00	45
03462771	Paulika	So	02/24/02	45
03485151	Ron	Phay	09/16/02	45
03420777	Khen	Khut	04/01/01	45
03374831	Saroeut	Roum	07/18/98	46
03331518	Tut	Hok	09/11/98	46
03413857	Dou	Narith	08/30/00	46
03415524	Sophoeun	Kong	11/26/00	46
03417806	Nhem	Ngeth	01/20/01	46
03456832	Michael	Soum	09/08/01	46
03459630	It	Toun	11/26/01	46
03462436	Sar	Chhean	02/13/02	46
03470133	Bunkeath	Meng	04/19/02	46
03465736	Chanda	Kong	06/04/02	46
03475016	Song	Taing	08/03/02	46
03479077	Khammoune	Panya	09/07/02	46
03485151	Susie	Soeun	09/16/02	46
03487016	Diana	Phanthavong	10/23/02	46

UNWARRANTED AND EXCESSIVE FIRST SPINE PATIENT VISITS				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>TOTAL VISITS</u>
03480962	Chea	Theng	11/18/02	46
03490345	Rithy	Mao	12/26/02	46
03483838	Sokean	Phlong	02/14/03	46
03505976	Keo	Kothpratoum	06/28/03	46
03513997	Vongdeaone	Khiaosoth	10/27/03	46
03533438	Michael	Inthabane	01/19/04	46
03536789	Savy	Vong	03/16/04	46
03459630	Hun	Hum	11/26/01	46
03459630	Tuy	Pei	11/26/01	46
03470133	Rochenna	Sim	04/19/02	46
03418795	Punlork	Sar	02/11/01	47
03445147	Phamaro	Uong	05/10/01	47
03456762	Pamela	Nou	09/06/01	47
03456762	Saroeun	Hou	09/06/01	47
03467477	Samnang	San	02/07/02	47
03465736	Chhang	Kang	06/04/02	47
03465736	Phala	Phoun	06/04/02	47
03486647	Vich	Lam	10/16/02	47
03481235	Sally	Kong	11/27/02	47
03505976	Vanta	Phanthanousinh	06/28/03	47
03510448	Samnang	Sok	07/26/03	47
03508820	Linda	Nuth	08/12/03	47
03508820	Kimsat	Nuth	08/12/03	47
03513997	Chareth	Rath	10/27/03	47
03532767	Demetri	Molina	01/10/04	47
03504357	Sokhon	Sem	06/03/03	47
03379614	Nikki	Kim	10/21/98	48
03381790	Sophalla	Chum	12/14/98	48
03445338	Ratha	So	05/16/01	48
03461410	Sarath	Ros	01/15/02	48
03462771	Phaectra	So	02/24/02	48
03468665	Sitha	Mam	03/15/02	48
03468725	Phoeun	Sam	03/18/02	48
03469203	Rick (Kimsat)	Ban	03/29/02	48
03474153	Phyrun	Chhim	07/18/02	48
03449560	Morn	Samith	10/05/02	48
03513997	Kristina	Rath	10/27/03	48
03511086	Morn	Samith	09/18/03	48
03511086	Thea	Soun	09/18/03	48
03341477	Phally	Lang	10/29/99	49

UNWARRANTED AND EXCESSIVE FIRST SPINE PATIENT VISITS				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>TOTAL VISITS</u>
03442397	Thanh	Som	02/17/01	49
03419107	Khawaii	Sok	02/18/01	49
03445338	Phyrun	Chhim	05/16/01	49
03411511	Sareth	Nuon	05/22/01	49
03468665	Samnang	Ngeth	03/15/02	49
03462771	Cheatra	So	02/24/02	50
03504615	Vanneck	Chea	06/07/03	50
03381790	Sokcheath	Prak	12/14/98	51
03381790	Sophaly	Chum	12/14/98	51
03504615	Kimsan	Mom	06/07/03	51
03510448	Kim	Sambath	07/26/03	51
03482803	Thaverei	Veuk	01/21/03	52
03467477	Pholla	Long	02/07/02	53
03482803	Sareth	Veuk	01/21/03	53
03468665	Sitha	Ngeth	03/15/02	61

Exhibit F

UNWARRANTED AND EXCESSIVE HEAT TREATMENTS				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	HEAT (97010)
03485151	Ron	Phay	09/16/02	15
03486571	Sovanna	Uy	09/18/02	15
03485991	Pheakdey	Sok	10/02/02	15
03500338	John	Rom	03/24/03	15
03504357	Channara	Dam	06/03/03	15
03419107	Kim	Neang	02/18/01	16
03467477	Sophinnary	Ung	02/07/02	16
03481654	Mao	Ngeth	12/13/02	16
03481722	Sarom	Him	12/12/02	16
03500623	Channak	Phal	03/28/03	16
03506013	Sokunthea	Eang	06/12/03	16
03513997	Chareth	Rath	10/27/03	16
03540127	Sam	Sok	05/14/04	16
03374831	Sokea	Un	07/18/98	17
03419107	Sareth	Heang	02/18/01	17
03445147	Sophea	Um	05/10/01	17
03448910	Sunnak	Chiv	08/14/01	17
03468725	Sophay	Porth	03/18/02	17
03469371	Savan	Vat	04/04/02	17
03485151	Susie	Soeun	09/16/02	17
03485991	Ly	Chan	10/02/02	17
03481235	Sally	Kong	11/27/02	17
03483246	Phath	Sim	02/07/03	17
03500338	Jimmy	Rom	03/24/03	17
03445147	Phamaro	Uong	05/10/01	18
03468725	Krapomroth	Khim	03/18/02	18
03465736	Phala	Phoun	06/04/02	18
03474153	Phyrun	Chhim	07/18/02	18
03479077	Kongkeo	Phomphipak	09/07/02	18
03487016	Rida	Chum	10/23/02	18
03513997	Saleen	Phan	10/27/03	18
03514331	Chhat	Phim	11/07/03	18
03530556	Ken	Truong	12/10/03	18
03532767	Demetri	Molina	01/10/04	18
03511086	Morn	Samith	09/18/03	18
03415760	Savy	Moun	11/26/00	19
03417806	Hoeurn	Men	01/20/01	19

UNWARRANTED AND EXCESSIVE HEAT TREATMENTS

CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	HEAT (97010)
03444156	Anirut	Khuanphat	03/06/01	19
03439668	Veun	Long	05/22/00	19
03468665	Sitha	Ngeth	03/15/02	19
03469203	At	Ban	03/29/02	19
03479077	Khammoune	Panya	09/07/02	19
03480962	Chea	Theng	11/18/02	19
03490345	Rithy	Mao	12/26/02	19
03506712	John	Rom	07/11/03	19
03532767	Robert	Delavalle	01/10/04	19
03402742	Viphearea	Srey	09/08/00	20
03415432	Sarath	Bou	11/25/00	20
03417806	Nhem	Ngeth	01/20/01	20
03418795	Punlork	Sar	02/11/01	20
03467477	Volak	Neang	02/07/02	20
03486647	Vich	Lam	10/16/02	20
03487016	Diana	Phanthavong	10/23/02	20
03510448	Sophannara	Eang	07/26/03	20
03513997	Vongdeaone	Khiaosoth	10/27/03	20
03532353	Pat	Song	01/03/04	20
03420777	Khen	Khut	04/01/01	20
03414660	Ouk	Ti	11/01/00	21
03415264	Bin	Suon	11/18/00	21
03442397	Thanh	Som	02/17/01	21
03419107	Cang	Keo	02/18/01	21
03420777	Sart	Sok	04/01/01	21
03420810	Bin	Real	04/02/01	21
03420810	Nickie	Phan	04/02/01	21
03457321	Sunnhak	Chiv	09/21/01	21
03461410	Sarath	Ros	01/15/02	21
03462771	Paulika	So	02/24/02	21
03468665	Samnang	Ngeth	03/15/02	21
03468665	Sitha	Mam	03/15/02	21
03469203	Rick (Kimsat)	Ban	03/29/02	21
03470133	Bunkeath	Meng	04/19/02	21
03470133	Rochenna	Sim	04/19/02	21
03465736	Chanda	Kong	06/04/02	21
03487193	Sophannee	Uy	10/26/02	21
03483838	Brandon	Ouer	02/14/03	21
03513997	Kristina	Rath	10/27/03	21
03379614	Nikki	Kim	10/21/98	22

UNWARRANTED AND EXCESSIVE HEAT TREATMENTS

CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	HEAT (97010)
03414287	Knamsing	Khammanivong	10/25/00	22
03415264	Ngeth	Soeung	11/18/00	22
03415449	Roth	Khim	11/25/00	22
03448741	Katie	Duong	08/06/01	22
03456832	Dalin	Ou	09/08/01	22
03467477	Samnang	San	02/07/02	22
03465736	Chhang	Kang	06/04/02	22
03475016	Song	Taing	08/03/02	22
03449560	Morn	Samith	10/05/02	22
03486795	Savonn	Yonn	10/19/02	22
03481654	Nhoeun	Hem	12/13/02	22
03487193	Sakun	Sam	10/26/02	22
03483838	Sokean	Phlong	02/14/03	22
03505976	Vanta	Phanthanousinh	06/28/03	22
03510448	Samnang	Sok	07/26/03	22
03414287	Doeun	Uy	10/25/00	23
03415432	Sarunn	Vorn	11/25/00	23
03418795	Sambun	Sar	02/11/01	23
03408504	Samnang	Khut	02/23/01	23
03445338	Phyrun	Chhim	05/16/01	23
03448910	Muth	Seng	08/14/01	23
03456832	Michael	Soum	09/08/01	23
03461410	Bunthy	Chantha	01/15/02	23
03467477	Pholla	Long	02/07/02	23
03462771	Savuth	Phan	02/24/02	23
03468725	Phoeun	Sam	03/18/02	23
03391026	Uyen	Le	07/26/00	24
03402742	Wilson	Douangchack	09/08/00	24
03408504	Kevin	Meas	02/23/01	24
03445338	Ratha	So	05/16/01	24
03445702	Michael	Pho	05/28/01	24
03411511	Sareth	Nuon	05/22/01	24
03456762	Pamela	Nou	09/06/01	24
03486642	Den	Tith	10/16/02	24
03504357	Sokhon	Sem	06/03/03	24
03425232	Narayuth	Mak	04/25/99	25
03402742	Sacha	Tang	09/08/00	25
03415524	Sophoeun	Kong	11/26/00	25
03418795	Samantha	Mao	02/11/01	25
03419107	Khawaii	Sok	02/18/01	25

UNWARRANTED AND EXCESSIVE HEAT TREATMENTS				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>HEAT (97010)</u>
03448910	Vandary	Seng	08/14/01	25
03459630	It	Toun	11/26/01	25
03462771	Nheop	So	02/24/02	25
03482803	Sareth	Veuk	01/21/03	25
03381790	Sokcheath	Prak	12/14/98	26
03341477	Phally	Lang	10/29/99	26
03415524	Eath	Keo	11/26/00	26
03418795	Lysabad	Bo	02/11/01	26
03418795	Samban	Bo	02/11/01	26
03418795	Sambath	Bo	02/11/01	26
03448910	Sivinary	Seng	08/14/01	26
03456762	Saroeun	Hou	09/06/01	26
03464524	Melody	Seng	04/23/02	26
03464524	Jerry	Seng	04/23/02	26
03464524	Mom	Sok	04/23/02	26
03533438	Michael	Inthabane	01/19/04	26
03436611	Lan	Lim	02/19/00	27
03462436	Sar	Chhean	02/13/02	27
03462771	Cheatra	So	02/24/02	27
03504615	Vanneck	Chea	06/07/03	27
03510448	Kim	Sambath	07/26/03	27
03374831	Saroeun	Sim	07/18/98	28
03331518	Tut	Hok	09/11/98	28
03438972	Angela	Mejia	01/14/00	28
03438972	Juan	Disla	01/14/00	28
03392271	Radet	Yem	08/29/00	28
03462771	Phaectra	So	02/24/02	28
03508820	Katherine	Mam	08/12/03	28
03508820	Kimsat	Nuth	08/12/03	28
03536789	Savy	Vong	03/16/04	28
03382948	Saroeun	Chhan	02/02/99	29
03440595	Sarin	Chhay	06/15/00	29
03459630	Hun	Hum	11/26/01	29
03459630	Tuy	Pei	11/26/01	29
03439611	Sokhan	Yang	05/19/00	30
03413857	Dou	Narith	08/30/00	30
03473966	Diane	Melo	07/15/02	30
03504615	Kimsan	Mom	06/07/03	30
03508820	Linda	Nuth	08/12/03	30
03467194	Paul	Taylor	01/30/02	31

UNWARRANTED AND EXCESSIVE HEAT TREATMENTS

<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>HEAT (97010)</u>
03482803	Thaverei	Veuk	01/21/03	31
03493502	Diane	Melo	12/08/03	31
03505976	Keo	Kothpratoum	06/28/03	33
03447628	Veasna	Ngeth	06/25/00	37
03447628	Samnang	Ngeth	06/25/00	41

Exhibit G

UNWARRANTED AND EXCESSIVE EMS TREATMENTS CHART				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	EMS (97014)
03485151	Ron	Phay	09/16/02	15
03485991	Pheakdey	Sok	10/02/02	15
03500338	John	Rom	03/24/03	15
03504357	Channara	Dam	06/03/03	15
03419107	Sareth	Heang	02/18/01	16
03420777	Oeun	Men	04/01/01	16
03467477	Sophinny	Ung	02/07/02	16
03468725	Sophay	Porth	03/18/02	16
03469371	Savan	Vat	04/04/02	16
03481654	Mao	Ngeth	12/13/02	16
03481722	Sarom	Him	12/12/02	16
03500623	Channak	Phal	03/28/03	16
03506013	Sokunthea	Eang	06/12/03	16
03513997	Chareth	Rath	10/27/03	16
03540127	Sam	Sok	05/14/04	16
03374831	Sokea	Un	07/18/98	17
03420810	Bin	Real	04/02/01	17
03448910	Sunnak	Chiv	08/14/01	17
03468725	Krapomroth	Khim	03/18/02	17
03485151	Susie	Soeun	09/16/02	17
03481235	Sally	Kong	11/27/02	17
03483246	Phath	Sim	02/07/03	17
03500338	Jimmy	Rom	03/24/03	17
03419107	Kim	Neang	02/18/01	18
03445147	Sophea	Um	05/10/01	18
03465736	Phala	Phoun	06/04/02	18
03479077	Kongkeo	Phomphipak	09/07/02	18
03487016	Rida	Chum	10/23/02	18
03513997	Saleen	Phan	10/27/03	18
03514331	Chhat	Phim	11/07/03	18
03511086	Morn	Samith	09/18/03	18
03415760	Savy	Moun	11/26/00	19
03417806	Nhem	Ngeth	01/20/01	19
03417806	Hoeurn	Men	01/20/01	19
03419107	Cang	Keo	02/18/01	19
03439668	Veun	Long	05/22/00	19
03468665	Sitha	Ngeth	03/15/02	19
03469203	At	Ban	03/29/02	19
03479077	Khammoune	Panya	09/07/02	19

UNWARRANTED AND EXCESSIVE EMS TREATMENTS CHART

<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>EMS (97014)</u>
03485991	Ly	Chan	10/02/02	19
03480962	Chea	Theng	11/18/02	19
03490345	Rithy	Mao	12/26/02	19
03506712	John	Rom	07/11/03	19
03402742	Viphearea	Srey	09/08/00	20
03415432	Sarath	Bou	11/25/00	20
03418795	Punlork	Sar	02/11/01	20
03444156	Anirut	Khuanphat	03/06/01	20
03457321	Sunnhak	Chiv	09/21/01	20
03461410	Sarath	Ros	01/15/02	20
03474153	Phyrun	Chhim	07/18/02	20
03486647	Vich	Lam	10/16/02	20
03487016	Diana	Phanthavong	10/23/02	20
03513997	Kristina	Rath	10/27/03	20
03513997	Vongdeaone	Khiaosoth	10/27/03	20
03530556	Ken	Truong	12/10/03	20
03532767	Robert	Delavalle	01/10/04	20
03532353	Pat	Song	01/03/04	20
03420777	Khen	Khut	04/01/01	20
03414660	Ouk	Ti	11/01/00	21
03415264	Bin	Suon	11/18/00	21
03442397	Thanh	Som	02/17/01	21
03420777	Sart	Sok	04/01/01	21
03420810	Nickie	Phan	04/02/01	21
03467477	Volak	Neang	02/07/02	21
03468665	Samnang	Ngeth	03/15/02	21
03468665	Sitha	Mam	03/15/02	21
03468725	Phoeun	Sam	03/18/02	21
03469203	Rick (Kimsat)	Ban	03/29/02	21
03470133	Bunkeath	Meng	04/19/02	21
03470133	Rochenna	Sim	04/19/02	21
03487193	Sophannee	Uy	10/26/02	21
03483838	Brandon	Ouer	02/14/03	21
03510448	Sophannara	Eang	07/26/03	21
03379614	Nikki	Kim	10/21/98	22
03414287	Doeun	Uy	10/25/00	22
03414287	Knamsing	Khammanivong	10/25/00	22
03415264	Ngeth	Soeung	11/18/00	22
03415449	Roth	Khim	11/25/00	22
03456832	Dalin	Ou	09/08/01	22
03456832	Michael	Soum	09/08/01	22

UNWARRANTED AND EXCESSIVE EMS TREATMENTS CHART				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>EMS (97014)</u>
03467477	Samnang	San	02/07/02	22
03462436	Ry	Chhaim	02/13/02	22
03465736	Chanda	Kong	06/04/02	22
03475016	Song	Taing	08/03/02	22
03449560	Morn	Samith	10/05/02	22
03486795	Savonn	Yonn	10/19/02	22
03481654	Nhoeun	Hem	12/13/02	22
03487193	Sakun	Sam	10/26/02	22
03505976	Vanta	Phanthanousinh	06/28/03	22
03415432	Sarunn	Vorn	11/25/00	23
03419107	Khawaii	Sok	02/18/01	23
03408504	Samnang	Khut	02/23/01	23
03445338	Phyrun	Chhim	05/16/01	23
03448910	Muth	Seng	08/14/01	23
03462771	Nheop	So	02/24/02	23
03462771	Savuth	Phan	02/24/02	23
03465736	Chhang	Kang	06/04/02	23
03483838	Sokean	Phlong	02/14/03	23
03391026	Uyen	Le	07/26/00	24
03402742	Wilson	Douangchack	09/08/00	24
03418795	Sambun	Sar	02/11/01	24
03408504	Kevin	Meas	02/23/01	24
03445702	Michael	Pho	05/28/01	24
03461410	Bunthy	Chantha	01/15/02	24
03467477	Pholla	Long	02/07/02	24
03486642	Den	Tith	10/16/02	24
03510448	Samnang	Sok	07/26/03	24
03381790	Sokcheath	Prak	12/14/98	25
03402742	Sacha	Tang	09/08/00	25
03415524	Sophoeun	Kong	11/26/00	25
03445338	Ratha	So	05/16/01	25
03411511	Sareth	Nuon	05/22/01	25
03448741	Katie	Duong	08/06/01	25
03448910	Vandary	Seng	08/14/01	25
03456762	Pamela	Nou	09/06/01	25
03459630	It	Toun	11/26/01	25
03482803	Sareth	Veuk	01/21/03	25
03504357	Sokhon	Sem	06/03/03	25
03425232	Narayuth	Mak	04/25/99	26
03341477	Phally	Lang	10/29/99	26
03418795	Lysabad	Bo	02/11/01	26

UNWARRANTED AND EXCESSIVE EMS TREATMENTS CHART				
<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>EMS (97014)</u>
03418795	Samantha	Mao	02/11/01	26
03418795	Samban	Bo	02/11/01	26
03418795	Sambath	Bo	02/11/01	26
03448910	Sivinary	Seng	08/14/01	26
03456762	Saroeun	Hou	09/06/01	26
03462771	Cheatra	So	02/24/02	26
03462771	Phaectra	So	02/24/02	26
03464524	Mom	Sok	04/23/02	26
03533438	Michael	Inthabane	01/19/04	26
03438972	Juan	Disla	01/14/00	27
03436611	Lan	Lim	02/19/00	27
03415524	Eath	Keo	11/26/00	27
03462436	Sar	Chhean	02/13/02	27
03464524	Melody	Seng	04/23/02	27
03464524	Jerry	Seng	04/23/02	27
03374831	Saroeun	Sim	07/18/98	28
03438972	Angela	Mejia	01/14/00	28
03392271	Radet	Yem	08/29/00	28
03462771	Paulika	So	02/24/02	28
03504615	Vanneck	Chea	06/07/03	28
03510448	Kim	Sambath	07/26/03	28
03508820	Katherine	Mam	08/12/03	28
03508820	Kimsat	Nuth	08/12/03	28
03536789	Savy	Vong	03/16/04	28
03331518	Tut	Hok	09/11/98	29
03382948	Saroeun	Chhan	02/02/99	29
03447628	Samnang	Ngeth	06/25/00	29
03447628	Veasna	Ngeth	06/25/00	29
03459630	Hun	Hum	11/26/01	29
03459630	Tuy	Pei	11/26/01	29
03439611	Sokhan	Yang	05/19/00	30
03440595	Sarin	Chhay	06/15/00	30
03413857	Dou	Narith	08/30/00	30
03486571	Sovanna	Uy	09/18/02	30
03508820	Linda	Nuth	08/12/03	30
03473966	Diane	Melo	07/15/02	31
03482803	Thaverei	Veuk	01/21/03	31
03504615	Kimsan	Mom	06/07/03	31
03493502	Diane	Melo	12/08/03	31
03467194	Paul	Taylor	01/30/02	32
03532767	Demetri	Molina	01/10/04	32

UNWARRANTED AND EXCESSIVE EMS TREATMENTS CHART

<u>CLAIM NUMBER</u>	<u>CLAIMANT FIRST NAME</u>	<u>CLAIMANT LAST NAME</u>	<u>DATE OF LOSS</u>	<u>EMS (97014)</u>
03505976	Keo	Kothpratoum	06/28/03	33

Exhibit H

UNWARRANTED AND EXCESSIVE TRACTION TREATMENTS				
CLAIM NUMBER	CLAIMANT FIRST NAME	CLAIMANT LAST NAME	DATE OF LOSS	TRACTION (97012)
03485991	Ly	Chan	10/02/02	15
03374831	Sokea	Un	07/18/98	16
03481654	Nhoeun	Hem	12/13/02	16
03487193	Sakun	Sam	10/26/02	17
03425856	Timmy	Tim	05/16/99	18
03403606	Margarita	Pina	10/06/00	19
03420810	Bin	Real	04/02/01	19
03425232	Emmy	Vann	04/25/99	20
03425856	Oeun	Tim	05/16/99	22
03511086	Thea	Soun	09/18/03	22
03381790	Sophalla	Chum	12/14/98	23
03425232	Naravuth	Mak	04/25/99	23
03425232	Sandy	Mak	04/25/99	23
03432698	Peou	Ing	11/09/99	25
03506712	Liv	Kong	07/11/03	26
03418926	Nikki	Kim	02/13/01	36
03374831	Saroeut	Roum	07/18/98	37
03500338	Kong	Liv	03/24/03	37
03381790	Sophaly	Chum	12/14/98	46

**SECOND AMENDED COMPLAINT EXCERPTS CONTAINING EXAMPLES OF
SPECIFIC INSTANCES OF FALSE STATEMENTS IN DEFENDANTS'
CHIROPRACTIC DOCUMENTATION**

In addition to the graphically depicted specific allegations of fraud, the following allegations provide specific detail concerning the fraudulent content of defendants' chiropractic documentation.*

122. Defendants' chiropractic record indicates no prior accidents, but Encompass' investigation reveals numerous prior accidents.

125. The defendants' billed Encompass for 19 spinal manipulations purportedly provided to Thorng Ream, who denied ever receiving spinal manipulation treatment at First Spine.

126. Ms. Ream denies ever being seen or touched by a chiropractor.

127. The defendants billed Encompass for an initial examination and re-evaluation in connection with Ms. Ream. She denied being examined and/or evaluated by a doctor or chiropractor while treating at First Spine.

128. Thorng Ream was provided with an inducement by the defendants in exchange for treating at First Spine.

155. Although accident report data indicated that none of the claimants were seat-belted at the time of the alleged collision, First Spine records indicate that all claimants were restrained at impact.

156. Accident report data indicates that the collision was a front-end impact caused by a second vehicle. First Spine records indicate that the injuries resulted from a rear-end impact.

161. The Lowell Police Report indicates there were no injuries resulting from the alleged collision.

162. All the claimants were deemed totally disabled at the time of their presentment to First Spine, despite the fact that none of the claimants were employed.

192. The defendants' medical records contained false information regarding prior medical history/condition of the claimants.

210. Brandon Oeur (5) purportedly received 26 dates of service under the chiropractic supervision of chiropractors McConnell and Culliney during which he allegedly received

* The following examples are not intended to constitute an exhaustive list, but clearly satisfy (along with Encompass' mail fraud chart) Encompass pleading burden of two predicate acts within a ten (10) year period.

treatment and modalities including electric muscle stimulation and a “thermal-agent”. Based upon the defendants’ documentation, all of the treatment is excessive, unwarranted and unreasonable. (emphasis added)

212. The medical records advanced by defendants indicate that Phlong was totally disabled despite the fact that she reported in her application for insurance benefits that she sustained no lost wages or missed any time from work.

223. First Spine medical records failed to document the mechanism of injury

224. The police report indicates that there were no injured parties in either vehicle.

227. First Spine medical records falsely indicate that both claimants had negative prior medical/injury history.

235. Medical records created by First Spine failed to document the mechanism of alleged injury.

247. The police report indicates that no person involved in the accident sustained physical injury. Notwithstanding, all four claimants reportedly received the highest CPT-coded evaluation--CPT 99205-- at First Spine, which is unwarranted.

267. According to the police report, there were no injuries apparent or reported at the accident scene. However, an operator’s report submitted in support of these claims indicated that all 4 children and 2 adult passengers sustained injury.

270. Despite the fact that (1) this was a minimal impact accident, and (2) all of the claimants reported for “treatment” more than 2 months post-accident, each claimant received the highest level of complexity evaluation (CPT code 99205), which is unwarranted in light of defendants’ medical documentation. (2AC - ¶270).

273. Moreover, two of the minor claimants were declared totally disabled as a result of the loss.

289. Despite defendants’ medical documentation, which appears to document a severely injured Oeun, he was “discharged” on his 18th visit to First Spine (contrary to the pattern of nearly every other First Spine automobile accident patient).

290. Encompass’ investigation revealed that on the day following his “discharge” from First Spine, the patient was involved in a subsequent automobile accident on October 30, 2001 (for which he commenced yet another round of chiropractic treatment).

291. Despite treatment records (for the initial accident) indicating that the patient’s treatment frequency reduced as he progressed through treatment, the patient actually received (or at least First Spine demanded payment in connection with) a treatment

frequency of at least 3 times a week through the entirety of his alleged First Spine care related to claim no. 03457313.

292. This supports the conclusion that the patient was treating and complaining of significant discomfort as of his eighteenth visit, but was discharged in order to allow him to commence a new regimen of treatment in connection with the October 30, 2001 loss.

297. This same patient has been involved in and/or advanced auto insurance claims in connection with approximately ten automobile accidents.

302. Information provided by First Spine patients in connection with an automobile collision reportedly occurring on November 2, 2003, revealed evidence that defendants (1) billed for treatment that was not rendered (2) allegedly rendered treatment for injuries not complained of, and (3) allegedly provided treatment not related to the documented injury (heat therapy).

305. Defendants' medical documentation falsely indicates that the patient was taken to the hospital after the accident. However, the patient did not go to the hospital until 12 hours later.

306. Emergency room records indicate no head trauma and normal gait. Defendants' records indicate head trauma with altered gait.

307. Hospital records indicate normal cervical range of motion. Defendants' records indicate diminished cervical range of motion in all planes.

308. Hospital records indicate negative straight-leg raise test. Defendants' records indicate positive straight leg-raise test.

309. Normal extremity or wrist and knee range of motion is noted at the hospital without any swelling. Defendants' records indicate evidence of swelling both in the knee and the wrist. Defendants' reports also indicate that there was weakness both in the right upper extremity and left lower extremity without any specificity.

310. Defendants' record indicates head trauma. Dr. Culliney notes "I did not perform a cranial nerve examination today" without any other explanation. A cranial nerve examination would be an integral part of an examination if one actually did have head trauma with reported tenderness as is indicated in the chiropractic record.

311. Defendants' record indicates that it was Dr. Culliney's opinion based on the history and consultation "and review of this patient's medical records" that there was a direct causal relationship between the symptoms and the incident of May 28, 2001. However, no review of the patient's medical records occurred as one page earlier Dr. Culliney indicates "requested medical records and diagnostic studies" performed at Saints Memorial Medical Center in Lowell, Massachusetts.

313. The police report (1) lists no one other than the driver as involved in this accident; and (2) indicates no injured parties.

314. The loss notice executed by the driver does not list any witnesses or passengers.

315. The hospital records indicate that Bin Real is 75 years of age. Defendants' records describe her as a 35 year old female.

316. Nicki Phan received 43 treatments over 115 days. Bin Real received 42 treatments over 116 days. All of the treatment is unreasonable and/or excessive based on the chiropractic documentation. (emphasis added)

317. Both patients are not re-evaluated until their 18th visit. A recipe of treatment is obvious given the fact that a 33 year old (Nicki Phan) and a 75 year old (Bin Real) received virtually identical courses of treatment. This recipe of treatment is substandard and designed to exceed the Massachusetts tort threshold whereas it fails to account for the individual needs of the patient.

318. Defendants document a 10% permanent impairment to Bin Real without any meaningful medical analysis or basis to support same.

319. Despite Bin Real's complaints of headache, the defendants failed to conduct a cranial nerve examination.

321. In connection with a collision involved five occupants ranging in age from 16-20, defendants medical documentation assert that all patients complained of pain in 3-4 regions and all received a nearly identical (and excessive) regime of chiropractic care.

323. The initial examination reports are substandard and fail to document the necessary mechanism of injury sufficient to find a causal relationship between the injuries purportedly complained of and the chiropractic care allegedly rendered.

325. Defendants' records note unremarkable previous history when, in fact, the patient was involved in two prior losses.

327. A motor vehicle collision involving three patients ages 16, 17 and 19, in which the other vehicle backs into the front of their vehicle. The defendants' reports describe this as a rear-end accident.

328. Defendants' medical documentation fails to document the necessary mechanism of injury sufficient to find a causal relationship between the injuries purportedly complained of and the chiropractic care allegedly rendered.

329. All patients presented to the chiropractor on the same day (four days post-accident) and are billed for the highest complexity initial examination (CPT Code 99205), which is totally unwarranted based upon the medical documentation.

330. Despite differences in age, sex, medical condition, point of impact, position in the vehicle, prior medical history, etc., (1) all patients had 3-4 areas of complaint; (2) all patients received cervical and lumbosacral sprain/strain diagnosis, which would not be expected in these types of accidents in even one individual, let alone three and at this young age; (3) all patients received in excess of 47 chiropractic treatments in 4 months; and (4) all patients are totally disabled for a few days and then partially disabled until the end of treatment.

331. The defendants' final examination bill at CPT Code 99215 (the highest complexity re-evaluation), is not warranted and excessive.

332. The crash report provides that none of the First Spine patients were wearing seatbelts. The chiropractic records indicate that all of them were restrained.

335. Both claimants presented to First Spine and were billed for CPT Code 99204 initial examinations, which were not warranted and excessive.

336. The defendants' records relative to Sovanna Uy indicate that her past medical history was unremarkable when, in fact, she has a record of numerous prior injuries.

339. Samnang Sok, Kim Sambath and Sophannara Eang receive 46, 51 and 34 treatments between 150 – 240 days, despite the fact that the medical documentation is substandard and fails to document the treatment provided, amount billed or causal relationship.

340. Based on the First Spine medical documentation, given the ages of these individuals and the mechanism of injury described, the treatment was grossly excessive and not compensable.

342. Both First Spine patients present four days after the accident and allegedly received the highest complexity initial examination (CPT Code 99205), which was not warranted based upon the medical documentation that described a de minimus, traffic accident with simple, non life-threatening injuries.

343. Defendants' records indicate that Nhem Ngeth movements about the office are painful and guarded, yet all ranges of motion are normal.

344. Both First Spine patients received in excess of 43 chiropractic treatments over four months, constituting excessive, unnecessary and unwarranted treatment.

345. The police report does not list Nhem Ngeth as an occupant in the vehicle.

347. First Spine records indicate that the vehicle was struck head-on by another motor vehicle, but fail to indicate that the other vehicle was backing up.

348. Both First Spine patients presented five and six days later and received the highest complexity initial examination (CPT Code 99205), which was not warranted, deceptive and fraudulent in light of the injury alleged in defendants' medical documentation.

351. Defendants' medical documentation indicates that all four patients were passengers. However, none are listed on the police report.

352. This was a front-end impact and the defendants' records differ among the four claimants. On 04/04/01, Cang Keo was sent to Associated Health Care Group (another Giampa clinic) and defendants' records indicate that the collision was a rear-end impact.

353. All First Spine patients present three days after the accident. Three of the First Spine patients allegedly received CPT upcoded initial examinations all of which were unwarranted in light of the medical documentation created by defendants.

355. The records are false and misleading because they do not describe the accident accurately. The defendants' record falsely indicates that Sokhan Yang was driving through an intersection at the time of the collision. The Yang vehicle was struck by another vehicle that was hit and pushed into the Yang vehicle. The loss notice that was reported by this individual indicates that his vehicle was stopped rather than driving through an intersection.

356. The defendants' reported the patient was considered totally disabled for 11 days. The personal injury protection form indicates that he missed no work.

357. The police report indicates no injury to anyone in the Yang vehicle.

358. First Spine billed Encompass for the highest complexity initial examination (CPT Code 99205), which was not warranted.

359. First Spine advised Mr. Yang to undergo x-rays at the hospital without any differential diagnosis justifying diagnostic testing.

360. Bolstering the conclusion that defendants adhered to an improper, preordained recipe of treatment absent any individual chiropractic decision making, despite Yang's objective symptoms, First Spine allegedly performed spinal manipulation, which is contra indicated in the circumstances.

361. Defendants' medical documentation fails to adequately report the mechanism of injury, a requirement to establish causal relationship. Accordingly, none of the chiropractic treatment allegedly rendered is compensable.

363. Ms. Kim was four months pregnant and received an evaluation with a complaint of neck, mid-back pain and low back pain as well as abdominal pain. Although this pregnant patient reports abdominal pain, the initial note of Dr. Culliney indicates "I did not perform an examination of the abdominal region nor did I palpate the region today."

Notwithstanding, First Spine billed Encompass for the highest complexity initial examination (CPT Code 99205), which was not warranted.

364. The diagnosis of cervical thoracic and lumbar sprain/strain was not consistent with the mechanism of injury.

365. Given the mechanism of injury, treatment consisting of 44 visits over 105 days was excessive whereas the treatment lasted beyond the expected resolution timeline *absent* medical intervention.

366. The First Spine recipe of excessive treatment with no nexus between treatment and symptoms and a lack of independent chiropractic decision making is clearly exemplified in analyzing Ms. Kim's claim. On 10/21/98, wherein her vehicle sustained approximately \$10,000 worth of damage, she received 48 treatments over 95 days. In the present accident, Ms. Kim is involved in a parking lot accident wherein another vehicle backed into her vehicle and she received 44 treatments over 105 days. In both instances, First Spine fraudulently billed Encompass for the highest complexity initial examination (CPT Code 99205), which in both cases was not warranted.

368. The First Spine documentation reports Sophannee Uy as the driver. The automobile loss notice indicates that she was the passenger.

369. Dr. McConnell noted in her initial examination that the patient's previous history is unremarkable and failed to mention an October 2002 motor vehicle accident.

370. Based on the information contained within the chiropractic documentation, none of the First Spine treatment is compensable. (emphasis added)

372. The First Spine documentation inaccurately describes this as a rear-end impact.

373. Given the false history obtained, it is impossible to determine a causal relationship and accordingly none of the chiropractic treatment is compensable.

378. The 46 year old patient reported head trauma and presented complaining of headache and received an upcoded initial examination (CPT code 99204), which does not include cranial nerve testing.

380. This motor vehicle collision involved two children, Mary Hean (13) and Chamroeun Sok (15). Both presented 10 days later to First Spine and received the highest complexity initial examination (CPT Code 99205), which is not warranted. Both patients received 22 treatments over approximately 55 days.

381. Treatment is excessive given the mechanism of injury and the ages of the patient and exceeded the expected resolution even without medical intervention.

382. Sok's initial report indicates that the patient will be re-evaluated every three to four weeks. First re-evaluation does not occur until seven weeks later.

383. Sok received 31 treatments over 75 days, which is excessive for a 21 year old given the data reviewed and whereas a natural resolution would occur typically within four weeks without any medical intervention.

384. Oeun Men is a 50 year old female who received an initial evaluation by Dr. Culliney on 04-09-01 at First Spine Lowell and then received an initial evaluation 3 days later at First Spine Fitchburg (another Giampa clinic) without any reference to the 04-09-01 evaluation in Lowell. Men presented on June 20th at Associated Health Care Group (another Giampa clinic), and is referred to as a male throughout the report. On 5-23-01, she was seen at the Associated Health Care Group and referred to as a female.

386. The defendants' falsely reported that Lim was taken to Lowell General hospital. The police report indicates only the adverse operator was injured and taken to the hospital.

387. The defendants' falsely report a negative previous medical history when, in fact, Lim had a previous accident resulting in injury.

389. Radet Yam was not listed as an occupant of either vehicle on the police report.

390. First Spine billed Encompass for the highest complexity initial examination (CPT Code 99205), which was not warranted.

391. First Spine's treatment was excessive consisting of 42 visits over 165 days even though the personal injury protection form was reportedly signed three months earlier. 42 visits over 165 days represent approximately 2.5% improvement per visit. Radet Yam is noted to be improving slowly during the 10-26-00 re-examination by Dr. McConnell although the office notes indicate that he is responding well or reasonably.

393. None of the chiropractic treatments purportedly provided to Ken Truong are compensable whereas: (1) the reports are misleading in that there are no mention of prior accidents and according to Encompass' investigation (including an examination under oath), he was involved in three prior accidents; (2) this was a side-swipe accident and the diagnoses of cervical and lumbosacral sprain/strain are not consistent with the mechanism of injury described; (3) the mechanism of injury is not adequately described in the chiropractic records; and (4) Mr. Truong presented nearly a month after this accident and his complaints and findings are not consistent with a one month post-accident side-swipe presentation.

396. The report is misleading and contradictory regarding Sakun Sam's movements. Carriage and gait are reported to be normal, yet the defendants' report that movement involving the neck and low back are guarded. The notes also report that movement around the office was unrestricted.

397. Although the patient complained of headache, no cranial nerve examination is performed. This fact alone indicates that the treatment provided by defendants was substandard and not compensable.

400. The next report for Sophanee Uy involves a subsequent accident. She received treatment at this facility. The note indicates that the vehicle was rear-ended. Interestingly, range of motion and orthopedic testing of the neck and lower back were not performed because of the patient's discomfort, yet the defendants' medical record contains diagnoses of cervical and lumbosacral sprain/strain.

401. Sophanee Uy complained of headache, however no cranial nerve testing is performed even though defendants' medical documentation indicates that she is in so much pain that tests for the neck and low back could not be performed.

402. Uy and Tran's personal injury protection forms are dated three days after the accident. However, the forms were not sent out by the insurer until nearly two months after the accident so these were obviously back-dated.

404. The defendants' records contain subjective complaints and objective findings (including a total disability period of approximately 110 days) that are not consistent with the mechanism of injury.

405. The 46-47 chiropractic treatments allegedly rendered to these individuals was excessive given the mechanism of injury and presentations, which are not consistent with the mechanism of injury.

407. The records are misleading wherein they report only one prior accident when the individual is actually involved in three prior accidents.

408. The patient is noted to be unemployed yet considered totally disabled for six weeks.

409. The chiropractic records do not discuss the extent of the motor vehicle accident without any detail whatsoever. There is no report of seatbelt use in the chiropractic records.

410. Although Chhim reported head pain (and noted that he was "quite dazed"), the defendants failed to perform a cranial nerve examination.

411. The defendants submitted a bill for Chhim's examination at the second highest complexity initial examination CPT code (99204), which was unwarranted in light of defendants' medical documentation.

414. Panya received at least 40 treatments, which is grossly excessive in light of the defendants' documentation. Astonishingly, four months following the collision,

defendants were continuing to bill Encompass for three chiropractic treatments per week (11/18/02, 11/20/02, and 11/25/02).

418. Kan Peov underwent an independent evaluation on 12/17/03. The examiner found evidence of symptom magnification.

419. Kristina Rath (11) received excessive treatment consisting of 48 treatments over 125 days involving overutilization of thermal agents and electrical stimulation. This patient is not re-examined until the 17th visit. She is treated with manipulation, thermal agent, electrical stimulation and subsequent traction. The treatment course is excessive for a minor and the necessity for utilization of modalities is unsupported in the defendants' chiropractic documentation.

424. Although Phan presented with complaints of headache and nausea, no cranial nerve examination occurs.

427. Incredibly, five individuals were apparently determined to require this level of treatment all realizing little better than 2% improvement per visit, including that of an 11 year old, over the course of four months of treatment.

428. The treatment is excessive for these individuals as there is no clear outline regarding what exactly the outcome would be without treatment rendered.

430. Although both presented with complaints of headache (Michael Inthabane is diagnosed with post-concussion syndrome), no cranial nerve test is performed. Ben Inthabane also received a diagnosis of "acute headache, secondary to trauma" without any evidence of cranial nerve examination.

431. The defendants' report concerning Ben Inthabane dated 1/22/04 (three days post-accident) indicates that the patient missed one week of work.

432. The defendants' records refer to Ben Inthabane as both a male and female.

435. Incredibly, the defendants treated Sam Sok 44 times over 100 days, resulting in approximately 2% improvement per visit, which does not comply with the likely expected outcome.

436. All treatment provided to Sok was excessive. (emphasis added)

437. Total disability of 10 days is excessive in light of this patient's presentation, which is not consistent with the extent of the mechanism of injury.

438. Sok complained of headache, yet no cranial nerve examination is performed.

439. Interestingly, Sok was involved in a subsequent accident on 8/9/04, during the course of his treatment without any report in the chiropractic record. Sok was dismissed shortly thereafter on 8/24/04.

441. This rear-end, motor vehicle accident results in no damage.

442. None of the chiropractic records discuss the extent of impact (or lack thereof).

443. Although Ly Chan (61) suffered a stroke three years previous, no cranial nerve testing is performed.

445. She is determined to be totally disabled although unemployed. The period of totally disability is not reported.

451. The First Spine records are misleading in the description of the accident as all three reports indicate that the vehicle in which they were traveling was struck by another vehicle.

455. Evidence of head trauma or complaints of head pain are noted with all three individuals, yet none of the evaluations include cranial nerve examination.

456. To avoid scrutiny, Miriam Rivera was referred to Associated Health Care Group (another Giampa clinic) and presented on 10-14-02 complaining of neck pain to the left side and limited mobility of the left shoulder with no diminished sensation of the left hand.

457. She returned on 11-11-02 now with pain reporting "decreasing right radiating pain."

458. She then returned on 12-2-02 with a mild deficit of sensation in the C5, C6 distribution of the right.

459. During the initial chiropractic evaluation on 9-17-02, increased sensation is noted at C6, C7, C8 dermatomes on the left.

460. The defendants' notes of 12-02-02 report decreased sensation of the left C6 dermatome.

461. Based upon the patient inconsistencies contained within the documentation submitted by Associated Health Care Group and First Spine (both Giampa clinics), none of the chiropractic care was justified or compensable. (emphasis added)

463. Although both patients complained of headache (and one patient specifically has eye pain), neither patient received a cranial nerve examination.

464. The defendants' records regarding Bunthy Chantha are misleading and do not reference any prior accident while Encompass' investigation reveals one prior accident.

465. Subsequently, both individuals are involved in another accident on 1/22/03 (one year later). The defendants' report regarding Sarath Ros provide no previous history.

466. Bunthy Chantha was involved in his fourth accident in February of 2003.

474. Contrary to the crash report (completed 6/12/04 nearly three months after the accident), the defendants' chiropractic records indicate that she was rear-ended and pushed to the vehicle in front. The loss notice indicates only a two car accident.

475. The loss notice (completed one day post accident) indicates that no parties were injured.

476. Although Encompass' investigation revealed two prior accidents, defendants' chiropractic records do not reference any previous accidents.

479. The police report provides that no parties were injured, yet within hours both claimants present to First Spine with significant complaints. Notably, after their chiropractic visit they went to the hospital and were discharged at 3:00 p.m.

480. Thaverei Veuk (13) is described as a male consistently throughout the initial report. Subsequently, during re-evaluation reports she is referred to as a female. She received 52 treatments over approximately 4 months, which is excessive.

483. Unemployed Sareth Veuk was declared totally disabled for 7 days.

486. The police report indicates one injured party.

487. Both claimants presented to First Spine one day post-accident stating that they were struck by the vehicle (contrary to the police report).

488. Pramahaphun Jaemvimon presented with complaints of headache and reported head trauma. No cranial nerve examination occurred.

492. The police report does not reference any occupants or passengers yet both claimants presented two days later to the chiropractor.

494. The defendants' documentation regarding Oeun Men indicates no prior accidents. Encompass' investigation revealed at least one prior accident.

495. As of 2/28/05 (her 39th chiropractic visit), Oeun Men was noted to be improving but treatment will continue. She is subsequently involved in another accident the very next day on 3/1/05.

496. The defendants' documentation regarding Synha Louangsabouth reports one prior accident, however, Encompass' investigation reveals two.

497. Both patients were declared totally disabled per defendants' medical documentation, secondary to this \$328.00 accident.

498. The presentations were not consistent with the mechanism of injury as described.

500. Synha Louangsabouth complained of headache, however, did not receive a cranial nerve evaluation.

501. The initial report from the chiropractor indicates a prior injury of the left shoulder secondary to a motor vehicle accident. The IME report notes right shoulder injury secondary to a 2002 motor vehicle accident.

503. Amanda Ferullo (21), a Future Management billing department employee, was represented by the same Boston-based personal injury attorney as the majority of patients from this Lowell clinic.

504. The Wage and Salary Verification Form signed by Daisy Foster indicates that she is employed at Data Entry Collections at Future Management. It indicates that she was out of work from 11-4-04 through 11-8-04, which is not consistent with the initial chiropractic report indicating that she did not miss any work.

505. During her examination under oath, she indicated no prior accidents however, Encompass' investigation revealed two prior accidents.

507. Sovanna Uy has eight prior motor vehicle accidents.

508. The initial report for Moch San is misleadingly reports no prior accidents when actually San was involved in at least 2 prior accidents (one occurring on 10-1-03 ten days prior to the 10-11-03 accident for which she received treatment).

509. Both patients received between 30-35 treatments, which were excessive given the mechanism of injury as described, as well as, their ages (24 and 21 years old).

512. Mr. Men is reported to have a benign previous history but records indicate one prior accident with treatment at the same chiropractic office in the year 2003. The record for Mr. Men does not reference any prior skeletal injury or accident history.

513. Mike Sun is noted to be a restrained front seat passenger in a car involved in an accident and reports cracking the windshield with his head in the chiropractic records. Although he presented with headaches and a history of head trauma, no cranial nerve examination is performed.

515. Although Michael Soum (15) complained of headaches, defendants' chiropractic report indicates that Dr. Culliney did not perform a cranial nerve examination that day.

521. Police report indicates that there were no injuries and does not list any passengers.

522. Both Oeun Tim and Timmy Tim (6) present one day post-accident and receive the highest complexity initial examination (CPT code 99205), which was unwarranted.

523. Timmy Tim presented to First Spine with tenderness in the forehead and evidence of a hematoma. There is no evidence of a cranial nerve examination during his initial evaluation.

524. He received 32 treatments over approximately three months, which was excessive. The fact that a 6 year old is provided manipulation, traction, thermal agent and electrical stimulation entirely compromises the validity of the presentation of the adult occupant. The amount of treatment rendered is excessive, especially for a minor.

526. Veun Long is a 47 year old female in a side-swipe gas station accident. The defendants' chiropractic records indicate that the vehicle was broadsided, which is not accurate.

527. Long presented to First Spine on the date of loss. The defendants billed for the highest complexity initial examination (CPT code 99205), which is not warranted.

528. Long reported headache in the frontal aspect of the skull, yet no cranial nerve test is performed during this complex evaluation.

529. The previous history notes that the patient had left breast surgery with "removal of a lesion. It is not clear whether this was malignant or not". The date of the surgery to her left breast is not reported. Given the information reviewed this individual could not have been considered a reasonable candidate for chiropractic intervention without thorough data relative to the left breast surgery.

530. Although unemployed, Long was declared totally disabled for two weeks.

531. The defendants' chiropractic records do not adequately discuss the mechanism of injury undermining a causal relationship.

532. Long allegedly received electrical stimulation treatment, which would be contraindicated with any patient with active cancer processes or recent cancer processes (which was not adequately ruled out).

533. The treatment is excessive given the mechanism of injury and the presentation is not consistent with the mechanism of injury.

535. Pheap Tim and Tob Lay were under active treatment with regard to an accident on 4/19/01.

536. Following the 5/24/01 accident, all four individuals present one day post accident.

537. Incredibly, three-year old patient, Vibol Tim (3) underwent 24 chiropractic treatments including manipulation, thermal agent and electrical stimulation over 50 days and is noted to be progressing slowly. The 3 year old patient is not re-evaluated until the 18th visit. The fact that a 3 year old is determined to require 24 visits entirely compromises the validity of the presentation and any thought of individual decision making relative to the adult patients identified throughout this Complaint. This treatment is grossly excessive and unwarranted in light of the documented medical records.

538. The other three adults ages 31, 31 and 51 all received approximately 45 treatments over 100-110 days, which is excessive and unwarranted in light of the medical documentation.

539. Although the 31 year old female presented with reported lacerations, bruising of the face, swelling with report of constant headache and numbness in the top of her right shoulder to her elbow, no cranial nerve examination is performed.

540. First Spine billed Encompass in connection with all four patients at the highest complexity initial examination (CPT code 99205), which was not warranted.

542. The defendants' chiropractic documentation indicates that Marion Garcia has an essentially unremarkable previous history. Encompass' investigation revealed at least one prior accident.

543. The presentations of these two individuals for the same accident, considered collectively, are inconsistent with the mechanism of injury documented in defendants' medical documentation.

545. First Spine billed Encompass for the second highest complexity initial examination (CPT code 99204), which was not warranted.

546. He complained of headache and his diagnosis is noted to be "consistent with post-concussive syndrome", yet no cranial nerve examination is performed.

548. The defendants' chiropractic records report a period of total disability of 7 days however, the personal injury protection form executed by Lam indicates no time missed from work.

551. Police report indicates no injuries and no passengers.

553. First Spine billed Encompass for all claimants the highest complexity initial examination (CPT code 99205), which was not warranted.

554. Sophally Chum is a 15 year old and presented to the hospital 2 days after the accident where she reported to have been unrestrained at the time of impact. Defendants' medical documentation indicates that Chum was wearing a seatbelt.

555. The defendants' medical documentation indicates no prior accidents when, in fact, Ms. Chum had two prior accidents.

556. Kosal Nguon chiropractic record indicates one prior accident. Encompass' investigation revealed four prior accidents.

559. Peou Ing is a 24 year old female who was 16 weeks pregnant, a mother of five and a homemaker when she was involved in a very low speed motor vehicle accident.

560. Ms. Ing was seen at the hospital because of her pregnancy and dismissed.

561. Ms. Ing presented to First Spine complaining of headaches and vertigo, among other complaints, yet no cranial nerve examination is performed.

562. First Spine billed Encompass for the highest complexity initial examination (CPT code 99205), which is not warranted in light of defendants' medical documentation.

563. Defendants declared Ms. Ing totally disabled after this minor accident, following which she received 36 treatments through 4/10/00, which was excessive given the mechanism of injury and documented symptoms.

564. The discharge note indicates that the patient apparently lost her baby at some point and electrical stimulation was instituted in the lower back on 1/31/00. None of the office notes discuss this event.

566. The children (7, 9, 11 and 12) presented more than two months post-accident to First Spine and all received the highest complexity initial examination (CPT Code 99205), which is unwarranted. None have any reduction of range of motion of the neck or back. Three of the four children were considered totally disabled for four days after the accident, which is ridiculous because they did not present to First Spine until 65 days post-accident.

567. Between them, the children received 142 treatment dates, consisting of manipulation and various passive modalities including electrical stimulation, thermal agent, and traction, which is unwarranted, excessive and unreasonable.

568. The accident resulted in \$335.00 damage.

570. The presentation of the children two months post-accident is not consistent with the reported mechanism of injury. The odds that any individual would be so injured to require formal treatments commencing two months post-accident are negligible. The odds that four individuals ranging in ages 7 through 12 would require between 28 and 39

chiropractic treatments commencing 65 days post-accident with modalities noted are astronomical.

573. First Spine billed Encompass for the highest complexity initial examination (CPT Code 99205) for all claimants, which is unwarranted.

576. All have complaints of headache and received diagnoses of acute headache without any cranial nerve examination performed.

579. Thanh Som presented to First Spine two days post-accident with complaints of headache and vertigo, yet defendants fail to perform a cranial nerve examination.

580. First Spine billed Encompass for the highest complexity initial examination (CPT Code 99205), which was unwarranted.

581. Defendants' declared Som totally disabled although the wage and salary verification form indicates no time missed from work.

584. This claimant was under active care for a prior accident upon commencement of treatment at First Spine. However, defendants' medical documentation does not reference the pre-accident injury or treatment.

587. All claimants presented 17 days post-accident and allegedly received the highest complexity initial examination (CPT code 99205), which is unwarranted.

588. Each claimant allegedly complained of numerous complaints including headache. None received cranial nerve examination, despite one patient's complaint of pain and discomfort through the right eye "with the formation of blood, progressively worse since the accident".

589. All three claimants allegedly received between 29-47 chiropractor visits over the course of 6-8 months - - representing an alleged 2-3% improvement per visit. The amount of treatment rendered was excessive given defendants' medical documentation and exceeded the expected course of natural history resolution in young adults.

593. Chhang Kang is retired and unemployed, yet declared totally disabled and received excessive treatment consisting of 47 treatments over 100 days.

594. Chanda Kong is 20 years old, declared totally disabled although apparently unemployed, and received excessive treatment consisting of 46 treatments over 115 days.

595. Defendants' medical documentation indicates Kong had one prior accident, while Encompass' investigation revealed that Kong was involved in at least three prior similar accidents.

597. All claimants complained of headache among other complaints as well as pressure behind the eyes, yet do not undergo any cranial nerve examination.

599. This accident occurred on New Year's Eve 2000 in a parking lot causing \$550.00 damage. The adverse vehicle backed up into Kong.

600. First Spine billed Encompass for the highest complexity initial examination (CPT code 99205), which was unwarranted.

604. Both minor patients were seen at the hospital and presented three days post-accident to First Spine receiving the highest complexity initial evaluations (CPT code 99205) by Dr. Culliney, which was unwarranted.

605. Defendants' medical documentation regarding Veasna Ngeth reports momentary loss of consciousness, though the patient denied loss of consciousness at the hospital and also denied neck and back pain at the hospital. Even though he allegedly reported head pain, head trauma and loss of consciousness during this evaluation, no cranial nerve testing was performed. In fact, Dr. Culliney notes the fact that he "did not perform cranial nerve exam nor did I perform a fundiscopy examination of the eyes" without any explanation.

612. Defendants' initial report indicates Nhoeun Hem's prior history of a motor vehicle accident more than twenty years ago, while Encompass' investigation reveals an accident in January 2001.

613. Mao Ngeth is noted to be partially disabled throughout the entire term of 5 months and 44 treatments, which is unsupported in the documentation.

614. Hem is unemployed and also declared totally disabled.

615. The presentations are not consistent with the reported mechanism of injury.

624. Thus, seven (7) individuals claiming to be occupants in a Jeep that is apparently rear-ended, sustaining \$332.65 damage and all received unwarranted and excessive chiropractic intervention. The presentations of all reports that are presented are not consistent with the mechanism of injury as described.

631. The treatment allegedly rendered represents approximately 3% improvement per visit for a 9 year old and approximately 2% improvement for a 16, 19 and 38 year old individuals which is entirely not commensurate with the natural history to resolution that should be expedited with formal therapies.

633. Taing presented to the emergency room three days later, reporting that he underwent some "Asian cupping" of the involved areas of the lower back without any improvement. Taing received x-rays of the low back and receives a muscle strain diagnosis.

634. The next day he presented to First Spine and received an upcoded evaluation (CPT Code 99204) complaining of headache, low back pain and chest pain with some radiation to the left groin. The presentation is inconsistent regarding the complaint of headache, which was denied in the hospital records.

642. Phallun Ork received 46 chiropractic treatments over 4 months. The chiropractic record is excessive given the mechanism of injury as documented in defendants' records. The presentation is not consistent with the mechanism of injury nor with the previous presentation at the hospital for either individual.

643. Phallun Ork was reported to be employed and was declared totally disabled in defendants' medical documentation. However, the personal injury protection form indicates no missed time from work.

646. Vannsak Vath is a 19 year old female reported as the vehicle operator on the police report.

647. Sopheun Ouch was a reported passenger.

648. No other occupants are reported on the police report.

649. The claimants' Report of Loss to Encompass falsely indicates that forty-six (46) year old Savan Vat was the driver of the insured vehicle.

652. Roeun Kong is a 48 year old female. However, she is referred to as a male in the 6-27-01 orthopedic note from Dr. Mogal of Associated Health Care Group.

654. Roeun Kong and Sareth Nuon presented seven days post-accident and received upcoded initial evaluations.

657. Their presentations are not consistent with the mechanism of injury as reported.

658. Defendants' chiropractic records indicate that the 15 year old struck internal components of the car and was dazed but denies losing complete consciousness. She complained of headaches and with this history no cranial nerve testing was performed or reported.

660. Bin Suon is reported to be injured in the police report and is taken to the hospital. No other injuries are reported.

661. However, Suon and Soeung presented to First Spine and received upcoded initial evaluations.

662. Soeung was declared totally disabled for a period of 9 days through 11/27/00. However, an attached emergency room record indicates that he presented on 11-26-00

reporting an injury to his hand sustained at work. This is not mentioned in Defendants' chiropractic records.

663. The EMS records indicate that the vehicle in which these individuals were occupants sustained a small dent and scratch on the right side door.

664. Their presentations two days post accident are not consistent with this mechanism of injury.

666. Defendants' medical documentation declaring Ngeth Soeung disabled is false given the fact that he continued working.

670. Tran and Nguyen both presented three days post-accident to First Spine and received upcoded initial evaluations (CPT code 99205).

671. Defendants' Nguyen report indicates benign muscular skeletal history. Encompass' investigation revealed two prior accidents.

674. The next day, all seven claimants (from both vehicles) allegedly received the highest complexity CPT-coded exams which is unwarranted, at First Spine under the direction and supervision of defendants Culliney and McConnell.

680. First Spine medical records indicate that the adverse operator claimant had no relevant prior medical history. However, Encompass' investigation revealed a similar prior loss(es).

703. The patient is not listed on the police report as an occupant nor injured party.

705. The patient is referred for x-rays of the neck, mid-back and low back without any differential diagnosis. She never received the x-rays but treatment continues and there is no discontinuation of treatment. For this reason alone, treatment is unreasonable.

707. There is no clinical basis warranting the regime of treatment allegedly provided to this patient. For example, she is treated with manipulation, electrical stimulation and hot packs for about 20 visits and then suddenly before her re-examination she is treated with manipulation and mechanical traction. The office note provides no data regarding why the modality was changed. Subsequently, her treatment regime is switched back to thermal agent and electrical stimulation without any explanation and then back to mechanical traction again without explanation.

710. The chiropractic records indicate no prior medical history, although Yonn was involved in or advanced claims for several prior accidents.

713. First Spine patients, Nghlem Danh, Rosayadar Danh, Phirrun So and Jenifer Soneiga Hell reported that they (1) were billed for treatment not rendered; (2) received

improper inducements to treat; and (3) received treatment unrelated to their reported injuries.

First Spine

<u>Claim Number</u>	<u>DOL</u>	<u>Amt Pd</u>	<u>First Name</u>	<u>Last Name</u>	<u>Provider</u>	<u>Listed in Complaint Charts Numbered:</u>
03326411	01/09/98	\$975.00	Hang	Tran	Culliney	3
03326411	01/09/98	\$970.00	Nguyet	Nguyen	Culliney	3
03331518	09/10/98	\$4,025.00	Tut	Hok	Culliney	3,8,9,11
03341477	10/29/99	\$3,630.00	Phally	Lang	Culliney	3,4,8,11
03374831	07/18/98	\$2,900.00	Saroeut	Roum	Culliney	3,6,11
03374831	07/18/98	\$3,432.00	Saroeut	Sim	Culliney	3,6,8,9,10,11
03374831	07/18/98	\$1,377.00	Sendy	Un	Culliney	3,11
03374831	07/18/98	\$3,487.00	Sokea	Un	Culliney	3,6,8,9,10,11
03379614	10/21/98	\$1,120.00	Kim	Nikki	Culliney	3,8,9,11
03381790	12/14/98	\$2,150.00	Sokcheath	Prak	Culliney	3,8,9,11
03381790	12/14/98	\$7,220.00	Sophala	Chum	Culliney	3,4,10,11
03382948	02/02/99	\$6,875.00	Saroeun	Chhu	Culliney	4,6,8,9,11
03391026	07/26/00	\$4,350.00	Le	Phoung Uyen	McConnell	3,4,6,8,9,11
03392271	08/29/00	\$1,775.00	Radet	Yem	Culliney	3,4,6,8,9,11
03402742	09/08/00	\$4,130.00	Sacha	Tang	Culliney	3,4,6,8,9,11
03402742	09/08/00	\$3,980.00	Viphearea	Spey	Culliney	3,4,6,8,9,11
03402742	09/08/00	\$2,970.00	Wilson	Duongchack	Culliney	3,6,8,9,11
03403606	10/06/00	\$150.00	Margarita	Pina	Winn	3,6,10,11
03408504	02/23/01	\$3,505.00	Kevin	Meas	McConnell	3,4,6,8,9,11
03408504	02/23/01	\$2,905.00	Samnang	Khut	Culliney	3,6,8,9,11
03413857	08/30/00	\$4,505.00	Dou	Narith	Culliney	3,4,6,8,9,11
03414287	10/25/00	\$1,763.00	Doeun	Uy	Culliney/McConnell	3,4,6,8,9,11
03414287	10/25/00	\$1,816.00	Khamsing	Khannanivongh	Culliney/McConnell	3,4,6,8,9
03414660	11/01/00	\$3,885.00	Ouk	Tl	McConnell	3,4,6,8,9
03415264	11/18/00	\$2,000.00	Bin	Suon	McConnell	3,6,8,9,11
03415264	11/18/00	\$2,000.00	Ngeth	Soeng	McConnell	3,4,6,8,9,11
03415432	11/25/00	\$3,868.00	Sarath	Bou	Culliney	3,6,8,9
03415432	11/25/00	\$4,286.00	Saron	Vorn	Culliney	3,4,6,8,9
03415432	11/25/00	\$3,533.00	Sophal	Phan	McConnell	4,6,11
03415449	11/25/00	\$3,508.00	Roth	Khim	Culliney	3,4,6,8,9,11
03415524	11/26/00	\$4,200.00	Eath	Keo	McConnell	4,6,8,9
03415524	11/26/00	\$1,218.00	Sopeun	Kong	Culliney	3,6,8,9
03415760	11/26/00	\$3,793.00	Savy	Moun	McConnell	4,6,8,9
03417806	01/20/01	\$2,420.00	Hoeurn	Men	McConnell	3,4,6,8,9,11
03417806	01/20/01	\$1,455.00	Nhbem	Ngeth	McConnell	3,4,8,9,11
03418795	02/11/01	\$3,613.00	Lysabad	Bo.	Culliney	3,4,6,8,9,11
03418795	02/11/01	\$3,588.00	Punlork	Sar	Culliney	3,4,6,8,9,11
03418795	02/11/01	\$4,098.00	Samban	Bo	McConnell	3,4,6,8,9,11
03418795	02/11/01	\$3,358.00	Sambath	Bo	McConnell	3,4,6,8,9,11
03418795	02/11/01	\$4,078.00	Sambun	Sar	Culliney	3,4,6,8,9,11
03418795	02/11/01	\$3,203.00	Samentha	Mao	McConnell	3,4,6,8,9,11
03418926	02/13/01	\$2,000.00	Nikki	Kim	Culliney	3,4,6,10,11
03419107	02/18/01	\$3,780.00	Heano	Sarath	Culliney	3,6,8,11
03419107	02/18/01	\$3,765.00	Keo	Cang	McConnell	3,4,6,8,9,11
03419107	02/18/01	\$4,580.00	Khawaii	Sok	McConnell	3,4,8,9,11
03419107	02/18/01	\$3,765.00	Kim	Neang	McConnell	3,4,6,8,9,11
03420777	04/01/01	\$4,713.00	Khen	Khent	Culliney	3,6,8,9
03420777	04/01/01	\$3,315.00	Oeun	Men	Culliney	3,4,6,9,11
03420777	04/01/01	\$3,960.00	Sart	Sok	Culliney	3,4,6,8,9,11
03420810	04/02/01	\$3,980.00	Bin	Real	McConnell	3,4,6,8,9,10,11

First Spine

<u>Claim Number</u>	<u>DOL</u>	<u>Amt Pd</u>	<u>First Name</u>	<u>Last Name</u>	<u>Provider</u>	<u>Listed in Complaint Charts Numbered:</u>
03420810	04/02/01	\$2,148.00	Nickie	Phan	McConnell	3,4,6,8,9,11
03421674	01/08/99	\$226.00	April	Thanongsinh	Culliney	3
03425232	04/25/99	\$3,173.00	Emmy	Vann	Culliney	3,4,6,10,11
03425232	04/25/99	\$3,063.00	Naravuth	Mak	Culliney	3,4,6,8,9,10,11
03425232	04/25/99	\$3,073.00	Norayuti	Naraguth	Culliney	3,11
03425232	04/25/99	\$2,016.00	Sandy	Mak	Culliney	3,4,6,10,11
03425856	05/16/99	\$3,199.00	Oeun	Tim	Culliney	3,4,6,10,11
03425856	05/16/99	\$2,000.00	Timmy	Tim	Culliney	3,4,6,10,11
03432698	11/09/99	\$3,195.00	Peou	Ing	Culliney	3,6,10,11
03436611	02/20/00	\$4,270.00	Lan	Lim	Culliney	3,4,6,8,9,11
03438972	01/14/00	\$3,817.00	Angela	Mejia	Unknown	3,4,6,8,9,11
03438972	01/14/00	\$4,032.00	Juan	Disla	Unknown	3,4,6,8,9,11
03439611	05/19/00	\$4,262.00	Sokhan	Yang	Culliney	4,6,8,9,11
03439668	05/22/00	\$4,260.00	Veun	Long	Culliney	3,4,6,8,9,11
03440595	06/15/00	\$4,340.00	Sarin	Chhay	Culliney	3,6,8,9
03442397	02/17/01	\$4,274.00	Thanh	Som	Culliney	3,4,8,9,11
03444156	03/06/01	\$4,100.00	Anirut	Khuanphet	McConnell	3,4,6,8,9,11
03445147	05/10/01	\$4,149.00	Phamaro	Uong	Culliney	3,4,6,8,11
03445147	05/10/01	\$4,119.00	Sophea	Um	McConnell	3,4,6,8,9,11
03445338	05/16/01	\$4,547.00	Phyrum	Chhim	Culliney	3,4,8,9,11
03445338	05/16/01	\$4,582.00	Ratha	So	Culliney	3,4,6,8,9,11
03445702	05/28/01	\$3,884.00	Michael	Pho	Culliney	3,6,8,9,11
03447628	06/25/00	\$4,256.00	Samnang	Ngeth	Culliney	3,6,8,9
03447628	06/25/00	\$4,101.00	Veasha	Ngeth	Culliney	3,6,8,9
03448741	08/06/01	\$3,141.00	Katie	Doung	Culliney	3,6,8,9,11
03448910	08/14/01	\$5,309.00	Muth	Seng	Culliney	3,4,6,8,9,11
03448910	08/14/01	\$4,107.00	Sivinary	Seng	Culliney	3,4,6,8,9,11
03448910	08/14/01	\$2,029.00	Sunnak	Chiv	Culliney	3,8,9,
03448910	08/14/01	\$2,489.00	Vandary	Seng	Culliney	3,4,6,8,9,11
03449560	10/05/02	\$4,360.00	Morn	Samith	McConnell	3,4,8,9,11
03456762	09/06/01	\$1,614.00	Pamela	Nou	McConnell	3,4,6,8,9,11
03456762	09/06/01	\$3,762.00	Saroeun	Hou	McConnell	3,4,6,8,9,11
03456832	09/08/01	\$4,330.00	Dalin	Ou	Culliney	3,4,6,8,9,11
03456832	09/08/01	\$4,642.00	Mike	Soum	McConnell	3,4,6,8,9,11
03457313	09/22/01	\$1,787.00	Tim	Oeun	Culliney	3
03457321	09/21/01	\$1,995.00	Suntak	Chiv	McConnell	3,4,6,8,9,11
03459630	11/26/01	\$3,368.00	Hun	Hum	Culliney	3,6,8,9
03459630	11/26/01	\$1,693.00	Jim	Bun	Culliney	3
03459630	11/26/01	\$7,806.00	Toun	It	Culliney	3,4,6,8,9,11
03459630	11/26/01	\$4,346.00	Tuy	Pei	Culliney	3,4,6,8,9,11
03461410	01/15/02	\$5,227.00	Bunthy	Chantha	McConnell	3,6,8,9,11
03461410	01/15/02	\$2,000.00	Sarath	Ros	Culliney	3,6,8,9,11
03462436	02/13/02	\$1,805.00	Ry	Chhaim	McConnell	3,6,9,11
03462436	02/13/02	\$1,620.00	Sar	Chhean	Culliney	3,4,6,8,9,11
03462771	02/24/02	\$2,356.00	Chertra	So	McConnell	3,8,9,11
03462771	02/24/02	\$1,726.00	Nheop	So	McConnell	4,6,8,9,11
03462771	02/24/02	\$1,975.00	Paulika	So	McConnell	4,6,8,9,11
03462771	02/24/02	\$1,735.00	Phaectra	So	McConnell	4,8,9,11
03462771	02/24/02	\$1,495.00	Savuth	Phan	McConnell	4,6,8,9,11
03464524	04/23/02	\$3,613.00	Jerry	Seng	Culliney	3,4,6,8,9,11

First Spine

<u>Claim Number</u>	<u>DOL</u>	<u>Amt Pd</u>	<u>First Name</u>	<u>Last Name</u>	<u>Provider</u>	<u>Listed in Complaint Charts Numbered:</u>
03464524	04/23/02	\$3,733.00	Melody	Seng	McConnell	3,4,6,8,9,11
03464524	04/23/02	\$4,000.00	Mon	Sok	Culliney	3,4,6,8,9,11
03465736	06/04/02	\$4,226.00	Chanda	Kong	Culliney	3,6,8,9,11
03465736	06/04/02	\$4,636.00	Chhang	Kang	Culliney	3,4,6,8,9,11
03465736	06/04/02	\$4,441.00	Phala	Phoun	McConnell	3,4,6,8,9,11
03467194	01/30/02	\$2,218.00	Paul	Taylor	Culliney	3,6,8,9,11
03467477	02/07/02	\$1,475.00	Pholla	Long	Culliney	3,4,8,9,11
03467477	02/07/02	\$1,640.00	Samnang	San	McConnell	3,4,6,8,9,11
03467477	02/07/02	\$1,025.00	Sophinna	Ung	McConnell	3,6,8,9,11
03467477	02/07/02	\$1,560.00	Volak	Ung	Culliney	3,6,8,9,11
03468665	03/15/02	\$4,754.00	Samnang	Ngeth	McConnell	3,4,8,9,11
03468665	03/15/02	\$4,894.00	Sitha	Mam	McConnell	3,4,8,9,11
03468665	03/15/02	\$4,854.00	Sitha	Ngeth	McConnell	3,6,8,9,11
03468725	03/18/02	\$2,835.00	Khim	Krapomroth	McConnell	3,4,6,8,9,11
03468725	03/18/02	\$4,831.00	Porth	Sophay	McConnell	3,4,6,8,9,11
03468725	03/18/02	\$2,000.00	Sam	Phoeun	Klug	3,4,6,8,9,11
03469203	03/29/02	\$1,515.00	At	Ban	Culliney	3,6,8,9,11
03469203	03/29/02	\$5,076.00	Kimsat	Ban	Culliney	3,4,8,9,11
03469371	04/04/02	\$2,326.00	Savann	Vat	Unknown	3,8,9,11
03469510	04/07/02	\$349.00	Sakhan	Bun	Culliney	3
03469757	04/15/02	\$3,370.00	Khon	Lay	Simpson	3,4,6,11
03470133	04/20/02	\$4,969.00	Bunkea	Meng	Culliney	3,4,6,8,9,11
03470133	04/20/02	\$1,901.00	Rockenna	Sim	McConnell	3,4,6,8,9,11
03473966	07/15/02	\$3,665.00	Diane	Melo	Culliney	3,6,8,9,11
03474153	07/18/02	\$4,794.00	Phyrum	Chhim	Culliney	3,6,8,9,11
03475016	08/03/02	\$4,791.00	Song	Taing	Culliney/McConnell	3,4,6,8,9,11
03479077	09/07/02	\$2,835.00	Khanm	Panya	McConnell	3,8,9,11
03479077	09/07/02	\$3,450.00	Kongkeo	Phonphiphak	Gill	3,4,6,8,9,11
03480962	11/18/02	\$4,600.00	Chea	Theng	McConnell	4,6,8,9,11
03481235	11/27/02	\$2,205.00	Sally	Kong	Taylor	4,6,8,9,11
03481654	12/13/02	\$3,340.00	Mao	Ngeth	McConnell	4,6,8,9,11
03481654	12/13/02	\$1,560.00	Nhoeun	Hem	McConnell	4,6,8,9,10,11
03481722	12/12/02	\$2,695.00	Saron	Him	Culliney	4,6,8,9,11
03482803	01/21/03	\$5,480.00	Sareth	Veuk	McConnell	4,8,9,11
03482803	01/21/03	\$5,733.00	Thavere	Veuk	Klug	4,8,9,11
03483246	02/07/03	\$4,200.00	Phath	Sims	Culliney/McConnell	4,6,8,9,11
03483838	02/14/03	\$2,878.00	Brando	Oeur	McConnell	4,6,8,9,11
03483838	02/14/03	\$3,567.00	Sokean	Phlong	McConnell	4,6,8,9,11
03485151	09/16/02	\$4,345.00	RON	Phay	Gill	3,4,6,8,9,11
03485151	09/16/02	\$4,940.00	Susie	Soeun	Culliney	3,4,6,8,9,11
03485991	10/02/02	\$3,850.00	Ly	Chan	McConnell	3,4,6,8,9,10,11
03485991	10/02/02	\$4,350.00	Pheakley	Sok	McConnell	3,4,6,8,9,11
03486571	09/18/02	\$1,768.00	Lath	Uy	McConnell	3,4,6,11
03486571	09/18/02	\$2,685.00	Sovanna	Uy	McConnell	3,4,6,8,9,11
03486642	10/16/02	\$4,700.00	Den	Tith	Culliney/McConnell	3,4,6,8,9,11
03486647	10/16/02	\$3,540.00	Vich	Lam	Culliney	3,6,8,9,11
03486795	10/19/02	\$4,595.00	Savonn	Yonn	Portillo	3,6,8,9,11
03487016	10/23/02	\$6,070.00	Diane	Phanthavong	Culliney	6,8,9,11
03487016	10/23/02	\$4,655.00	Rida	Chum	Culliney	4,6,8,9,11
03487193	10/26/02	\$2,256.00	Sakun	Sam	Portillo	4,8,9,10,11

First Spine

Claim Number	DOL	Amt Pd	First Name	Last Name	Provider	Listed in Complaint Charts Numbered
03487193	10/26/02	\$2,460.00	Sophannee	Uy	Portillo	4,6,8,9,11
03490345	12/26/02	\$4,525.00	Rithy	Mao	Culliney	6,8,9,11
03491088	04/15/03	\$770.00	Sophannee	Uy	Portillo	Paragraph 400
03493502	12/08/03	\$2,837.00	Diane	Melo	Culliney	6,8,9
03500338	03/24/03	\$4,170.00	Jimmy	Rom	Culliney	4,6,8,9,11
03500338	03/24/03	\$4,120.00	John	Rom	Culliney	4,6,8,9,11
03500338	03/24/03	\$3,399.00	Kong	Liv	McConnell	4,6,10,11
03500623	03/28/03	\$1,476.00	Channak	Phal	Culliney	4,6,8,9,11
03504357	06/03/03	\$4,260.00	Channar	Dam	McConnell	8,9
03504357	06/03/03	\$919.00	Sokhon	Sem	Culliney	4,8,9,11
03504615	06/07/03	\$1,140.00	Mom	Kmsan	McConnell	4,6,8,9,11
03504615	06/07/03	\$4,214.00	Vannak	Chea	McConnell	4,8,9,11
03505976	06/28/03	\$1,434.00	Kothatom	Keo	McConnell	4,6,8,9,11
03505976	06/28/03	\$1,900.00	Vantp	Phanthanousinh	Culliney	4,6,8,9,11
03506013	06/12/03	\$2,520.00	Sokunth	Eang	Culliney	4,8,9,11
03506712	07/11/03	\$2,901.00	John	Rom	Culliney	4,6,8,9,11
03506712	07/11/03	\$2,349.00	Kong	Liv	McConnell	4,6,10,11
03508820	08/12/03	\$1,690.00	Katherine	Mam	McConnell	4,6,8,9,11
03508820	08/12/03	\$1,478.00	Kim	Nuth	McConnell	4,8,9,11
03508820	08/12/03	\$846.00	Linda	Nuth	McConnell	4,6,8,9,11
03510448	07/26/03	\$6,813.00	Kim	Sambath	McConnell	8,9,11
03510448	07/26/03	\$457.00	Samnang	Sok	Culliney	4,6,8,9,11
03510448	07/26/03	\$428.00	Sophannar	Eang	McConnell	4,6,8,9,11
03511086	09/18/03	\$3,944.00	Morin	Samith	McConnell	4,8,9,11
03511086	09/18/03	\$4,504.00	Thea	Suon	McConnell	6,10
03513997	10/27/03	\$2,287.00	Chareth	Rath	Unknown	4,8,9,11
03513997	10/27/03	\$862.00	Kan	Peov	McConnell	Paragraph 418
03513997	10/27/03	\$862.00	Kristina	Rath	McConnell	4,8,9,11
03513997	10/27/03	\$2,302.00	Saleen	Phan	McConnell	4,6,8,9,11
03513997	10/27/03	\$867.00	Vong	Khiaosoth	McConnell	4,8,9,11
03514331	11/07/03	\$1,490.00	Chhat	Phim	McConnell	4,6,8,9,11
03530556	12/10/03	\$2,436.00	Ken	Truong	Klug	4,6,8,9,11
03532353	01/02/04	\$478.00	Pat	Song	Blake/Klug	4,6,8,9,11
03532767	01/10/04	\$2,385.00	Alma	Carrasquillo	McConnell	4,6,
03532767	01/10/04	\$2,525.00	Demetri	Molina	McConnell	4,6,8,9,11
03532767	01/10/04	\$3,480.00	Robert	Delavalle	McConnell	4,6,8,9,11
03533438	01/19/04	\$1,310.00	Michael	Inthabane	Klug	4,6,8,9,11
03536789	03/16/04	\$2,000.00	Savy	Vong	Klug	4,6,8,9,11
03540127	05/14/04	\$1,298.00	Sam	Sok	McConnell/Blake	4,6,8,9,11
TOTAL:		\$593,699.00				

<u>Claim Number</u>	<u>DOL</u>	<u>Amt Pd</u>	<u>First Name</u>	<u>Last Name</u>	<u>Provider</u>
03396719	03/12/00	\$2,000.00	Cynthia	Laing	Unknown
03462436	02/13/02	\$1,585.00	Boeuk	Pin	McConnell
03462436	02/13/02	\$175.00	Bunthy	Chantha	McConnell
03467477	02/07/02	\$1,450.00	Chithra	Ung	Culliney
03469510	04/07/02	\$505.00	Tina	Ath	Unknown
03470054	04/19/02	\$4,901.00	Manila	Panya	Culliney
03479384	09/17/02	\$525.00	Melinda	Meach	McConnell
03487016	10/23/02	\$305.00	Christa	Jiraud	Culliney
03491823	05/23/03	\$1,362.00	John	Rom	Culliney
03504357	06/03/03	\$4,000.00	Chantha	Sem	Culliney
03504357	06/03/03	\$4,596.00	Reath	Toch	Culliney
03504357	06/03/03	\$4,094.00	Sakhoeui	Sem	Culliney
03504357	06/03/03	\$3,175.00	Sokhan	Sem	McConnell
03504357	06/03/03	\$942.00	Sokhom	Sem	McConnell

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

ENCOMPASS INSURANCE COMPANY OF
MASSACHUSETTS,

CIVIL ACTION NO.: 05-11693 RCL

Plaintiff,

vs.

JOSEPH D. GIAMPA, FREDERICK T.
GIAMPA, ADVANCED SPINE CENTERS,
INC. D/B/A FIRST SPINE REHAB, FUTURE
MANAGEMENT CORPORATION,
EDWARD KENNEDY, BRIAN J.
CULLINEY, D.C. AND JENNIFER
McCONNELL, D.C.

Defendants.

PLAINTIFF, ENCOMPASS INSURANCE COMPANY'S
OPPOSITION AND MEMORANDUM OF REASONS IN SUPPORT OF
OPPOSITION TO THE DEFENDANTS' JOINT MOTION TO DISMISS
PLAINTIFF'S SECOND AMENDED COMPLAINT

I. INTRODUCTION

The plaintiff, Encompass Insurance Company of Massachusetts (hereinafter “Encompass”) respectfully requests that this Court enter an Order denying Defendants’ Joint Motion to Dismiss Plaintiff’s Second Amended Complaint for the reasons contained herein as well as in Plaintiff, Encompass Insurance Company’s Opposition and Memorandum of Reasons in Support of Opposition to the (1) Joint Motion to Dismiss of Defendants J. Giampa, F. Giampa, Advanced Spine Centers, Inc. d/b/a First Spine Rehab, Future Management Corporation and E. Kennedy; and (2) Motion to Dismiss of Defendants B. Culliney and J. McConnell, incorporated herein by reference as if set forth in its entirety.

The primary arguments advanced in support of defendants’ motion to dismiss (hereinafter “MTD2AC”) is that Encompass “failed to remedy its failure to plead fraud, conspiracy to commit fraud, a substantive RICO violation, or conspiracy to violate RICO, with particularity.”

II. APPLICABLE LAW

In the First Circuit, Rule 9 requires specification of the time, place and content of an alleged false representation, but not the circumstances or evidence from which the fraudulent intent could be inferred. Fed. R. Civ. P. 9(b); Hayduk, 775 F.2d at 443; Wehlan, 889 F. Supp. at 19. This interpretation of Rule 9 comports with its language and harmonizes Rule 9 with Rule 8, which require pleadings be concise and direct, and at the same time fulfills the purpose of Rule 9 -- to give adequate notice of the plaintiff’s claim of fraud. See Hayduk, 775 F.2d at 444; McGinty v. Beranger Volkswagen, Inc., 633 F.2d 226, 228 (1st Cir. 1980).

III. LAW OF THE CASE

This Court found that Encompass’ Complaint was wanting only with respect to the “content” prong of the 9(b) particularity analysis.

THE COURT: Let me say this. If you've got a record in which -- and some may be exaggerated -- some may be obvious -- more obvious than others. For example, one of the allegations you have it says no one has a -- the person had no previous injury; and, in fact, that person did have a previous injury. I understand that.

MR. KING: One of the exemplar claims.

THE COURT: One of the exemplar -- I understand that to be a misrepresentation of a fact. If you say, however, that it's inappropriate documentation of a particular injury, I say to myself so what's wrong with this? What is missing from this that makes it inappropriate? Because what I think may be inappropriate, as I took at it, I'm guessing, maybe the signature is missing, maybe the name -- the Social Security Number is wrong. I guess what you're saying is wrong with this document. But when you tell me what you say is wrong, I don't need to guess. I said the report is exaggerated because it's a neck sprain and the patient was treated for a compound fracture. I understand what you're claiming the fraud -- the representation is compound fracture, the patient, in fact, suffered a muscle sprain. Now I understand what you're claiming to be fraud.

* * *

In my view you have to say what's wrong in specific terms this document is inadequate and inappropriate because the following things are missing. This report of a patient injury is exaggerated because of the following thing. And I think that's what Rule 9(b) requires of you. Now, I don't know that you need to do that with respect to 196 patients. I think if you are going to pursue your RICO claim, you can talk about the pattern and you can -- all you're talking about -- you can put as many predicate acts as you want. You don't have to have 196 predicate acts.

MR. KING: Sure.

THE COURT: It's two or more; isn't that right?

MR. KING: Two within ten years, your Honor.

THE COURT: Two within ten years. That's all you need. And you can proceed on that basis. You don't have to have 196. So I'm not asking you to go and do this with respect to 196 people."

* * *

THE COURT: Specific instances about what?

MR. KING: Specific instances -- earlier you had cited an instance where the medical documentation generated by First Spine had referred to no prior similar medical condition, and that would be an example of the court found satisfactory in terms of, well, what was wrong here.

THE COURT: Yes.

* * *

I would prefer that you do that in a kind of graphic form as you have done in this chart, in some kind of graphic form that says with respect to X this is what they said and this is what the fact is. And this is why we say this is fraud and assert that pattern.

Transcript pg. 9, 13-14, 20-21

IV. GRAPHICALLY DEPICTED FRAUD SCHEMES

In compliance with Rule 9(b), Fed. R. Civ. P. and this Court's Order dated June 5, 2006, Encompass' Second Amended Complaint provides defendants with exacting detail of the specific misrepresentation (i.e., content) sufficient to notify the defendants of the particularized claims against them to allow for a responsive pleading.

A. CPT Upcoding

Encompass plead its upcoding allegations with precision, providing the specific (1) office visit CPT codes (2AC ¶92-99); (2) applicable requirements of the CPT Code Manual (2AC ¶97-99); and (3) claims upon which defendants submitted false medical documents containing CPT upcoding (2AC ¶99 and Exhibit A annexed hereto). Moreover, Encompass identified each patient and CPT Code with respect to overutilization of charges for re-examinations allegedly performed. *Id.*

B. Inappropriate Inducements

In violation of Mass. Gen. Laws ch. 266, §111C and 233 C.M.R. 4.12, defendants made illegal referral payments to third parties (i.e., "runners") in connection with Encompass claimants/First Spine patients. None of the chiropractic records and/or bills created by defendants and caused to be mailed via the U.S. Mail to Encompass referenced the payment of secret runner referral kickbacks. Runner kickbacks falsely inflated the chiropractic invoices First Spine submitted to Encompass. In its Second Amended Complaint, Encompass identified the patients that defendants provided with cash or cash-equivalent inducements in connection with treatment allegedly provided at First Spine in violation of 233 C.M.R. 4.12. (2AC ¶82 and Exhibit B annexed hereto).

C. Recipe of Treatment

The gravaman of Encompass' allegations is that defendants provided a recipe of unwarranted and unnecessary treatment to Encompass' claimants, none of which was compensable pursuant to Mass. Gen. Laws ch. 90, §34M. The pattern of medical billing fraud is exemplified by the recipe of treatment nearly every First Spine automobile accident patient received, regardless of, among other things, (1) mechanism of injury; (2) age; (3) location in vehicle; (4) prior medical history; (5) pre-existing condition; (6) sex; (7) physical composition; (8) damage to vehicle; (9) type of vehicle involved; (10) safety restraints employed, etc. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶89 and Exhibit C annexed hereto).

D. Overutilization of Spinal Manipulation

Encompass identified the patients wherein it alleges that the medical documentation created and submitted by defendants is false and excessive for overutilization of charges specifically for spinal manipulation treatment that was unwarranted in light of the documented type, nature and extent of injury and/or symptoms. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶112 and Exhibit D annexed hereto).

E. Overutilization of Chiropractic Visits

Encompass' Second Amended Complaint specifies the patients whereas defendants' chiropractic documentation is false and excessive for overutilization of charges for chiropractic visits unwarranted in light of the documented type, nature and extent of injury and/or symptoms. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶113 and Exhibit E annexed hereto).

F. Overutilization of Heat Treatments

Encompass identified the patients where it alleges that the medical documentation created and submitted by defendants are false and excessive for overutilization of charges for heat treatments, unwarranted in light of the documented type, nature and extent of injury and/or symptoms. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶114 and Exhibit F annexed hereto).

G. Electric Muscle Stimulation

Encompass' Second Amended Complaint identified the patients wherein the medical documentation created and submitted by defendants contain false and excessive charges for electrical muscle stimulation unwarranted in light of the documented type, nature and extent of injury and/or symptoms. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶115 and Exhibit G annexed hereto).

H. Mechanical Traction

Encompass specifies the patients wherein it alleges that defendants' medical documentation contains false and excessive charges for mechanical traction treatments unwarranted in light of the documented type, nature and extent of injury and/or symptoms. Encompass alleges that none of the treatments identified are warranted and all such treatments constitute fraud. (2AC ¶116 and Exhibit H annexed hereto).

V. EXAMPLES OF SPECIFIC INSTANCES OF FALSE STATEMENTS IN DEFENDANTS' CHIROPRACTIC DOCUMENTATION

In addition to the graphically depicted specific allegations of fraud, Encompass provides herewith at Exhibit I a non-exhaustive list of additional examples of fact specific allegations of the misrepresentations in defendants' chiropractic documentation sufficient to satisfy the content prong of the 9(b) analysis.

VI. LEGAL ANALYSIS

To state a RICO claim a plaintiff must allege: (1) conduct; (2) of an enterprise; (3) through a pattern; (4) of racketeering activity. Bowdoin Contr. Corp. v. Rhode Island Hosp. Trust Nat'l Bank, N.A., 869 F. Supp. 1006, 1009 (D. Mass 1994); see Reves v. Ernst & Young, 507 U.S. 170 (1993). The defendants' MTD2AC attacks only the "pattern of racketeering activity" prong of the RICO *prima facie* case.

To establish a "pattern" of racketeering activity a plaintiff must allege the existence of two or more "predicate acts" and that such acts are related and amount to or pose a threat of continued criminal activity. Aetna, 43 F.3d at 1560-61 (finding series of fraudulent insurance claims "easily" constitutes ongoing RICO pattern).

Encompass' Second Amended Complaint specifies (1) patient name; (2) claim number; (3) date of loss; (4) description of the type of documents mailed and misrepresentations communicated via the U.S. Mail; (5) amount(s) of payment(s); (6) date of payment(s); and (7) specific fraudulent misrepresentations. (See IV-V supra; and Exhibit J annexed hereto). These allegations, together with the other specific factual allegations contained throughout the Second Amended Complaint amply serve to put defendants on notice of the claims against them and permit them to file an Answer articulating defenses, if any.

The content of the counterclaim defendants' fraudulent representations is pled with requisite particularity. In connection with each of the patients identified in the Second Amended Complaint, Encompass alleges the specific nature of the misrepresentation(s) advanced in

connection with each individual claim (Exhibit J)*. The specific false representations include, but are not limited to, false statements contained in treatment records and fraudulent billing records, necessary to carry out the insurance fraud scheme. Each misrepresentation was made by or at the direction of defendants. The specific fraudulent representation(s) contained within each patient's false medical documentation is detailed in the Second Amended Complaint with an avalanche of particularity, far beyond that required by this Court's June 5, 2006 Order and applicable law.

VII. CONCLUSION

WHEREFORE, for all the foregoing reasons this Court should enter an Order denying defendants' motion to dismiss and Order that all defendants tender answers within ten (10) days.

REQUEST FOR ORAL ARGUMENT

Pursuant to Local Rule 7.1(D), plaintiff requests an oral argument on its Opposition and Memorandum of Reasons in Support of Opposition to the Defendants' Joint Motion to Dismiss Plaintiff's Second Amended Complaint.

* In addition, Encompass provides a small number of claimants wherein it has not specifically pled fraud. See Exhibit K. Encompass' claims files do not constitute all necessary paperwork for its expert to render any opinions in connection with these files. Encompass anticipates receiving the necessary documentation during discovery. Notwithstanding, Encompass has provided a sufficient number of predicate acts to set forth its RICO allegations. Accordingly, at this procedural posture, the pattern damage claims annexed at Exhibit K should survive with respect to Encompass' well-pled RICO allegations.

Respectfully Submitted
Encompass Insurance Company,
By its Attorneys,

/s/ Richard D. King, Jr.
/s/ Nathan A. Tilden

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Nathan A. Tilden, BBO No.: 647076
SMITH & BRINK, P.C.
122 Quincy Shore Drive
Quincy, MA 02171
Tel: (617) 770-2214

Dated: September 5, 2006

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the above document filed through the ECF system pursuant to Local Rule 5.4 was sent on this 5th day of September, 2006, electronically and by first-class mail to the attorney of record for each other party.

_____/s/ Richard D. King, Jr._____